

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Delhi Subordinate Services Selection Board, GNCT of Delhi, Karkardooma, Delhi (1241/10), for the period 2022-23.

The accounts of **Delhi Subordinate Services Selection Board, GNCT of Delhi, Karkardooma, Delhi (1241/10)**, for the period 2022-23., was conducted by the field Audit Party No. XXV, comprising of Sh. Sushil Kumar, Sr.A.O/IAO, & Smt. Kamla, DEO (28/08/2023 to 01/09/2023) during the period 28.08.2022 to 14.09.2023 (11 working days).

INTRODUCTION

The DSSSB was set up by a Government Resolution dated 4th October, 1996 with an objective to make recruitment to various Group-B (non-gazetted) and Group-C posts under Government of NCT of Delhi, Public Sector undertakings, Local Bodies (MCD, NDMC) and various Autonomous Bodies under the Government of NCT of Delhi. The Board started functioning with the appoint of its first Chairman from July 1997 As per above resolution, the Board was to comprise a Chairman, an Adhoc member and a Secretary-cum-Controller of Examination. This resolution was modified vide another resolution dated 12th May, 2008 and the Board was restructured with the composition of Chairman, two Members, a Controller of Examination, a Secretary and supporting staff.

AIMS AND OBJECTIVES

The Board is committed to develop selection and recruitment procedures that global standards in testing and promise selection by fair and transparent user Departments. The Board continuously endeavors to ensure that the recruitment is done purely on merits in an impartial and objective manner.

OBJECTIVES

The major function of the Board is to make recruitment and recommend suitable candidates for Group 'B' (non gazetted) and Group 'C' categories of posts, both technical and non-technical for the GNCT of Delhi, MCD NDMC and its subordinate/attached Officers, Autonomous Institutions, Undertakings, Boards etc. The Allocation of Business to DSSSB is defined vide Resolution dated 4th October, 1996 of Services Department, GNCT of Delhi which was amended by Resolution dated 12th May, 2008 and 13th Octobers 2015.

Sushil
14/09/2023

138/C

List of Head of Institutions/DDO/Cashier during the Audit Period i.e. 2022-2023

Sr. No.	Name of HOD	Designation	Period
1.	Sh. P. Krishnamurthy	IAS	01.04.2022 to 30.05.2022
2.	Sh. Shurbir Singh	IAS	31.05.2022 to till date

Sr. No.	Name of HOO	Designation	Period
1.	Sh. Rahul Singh	IAS	01.04.2022 to 06.04.2022
2.	Ms. Pooja Joshi	IAS	07.04.2022 to 30.10.2022
3.	Sh. Satman Singh	DANICS	01.11.2022 to till date

Sr. No.	Name of DDO	Designation	Period
1.	Sh. Neeraj Nayan Saxena	AAO	01.04.2022 to 06.04.2022
2.	Sh. Deep Chand Pandey	AAO	07.04.2022 to till date

Sr. No.	Name of Cashier	Designation	Period
1.	Sh. Manoj Kumar	ASO	01.04.2020 to till date

STATUTORY AUDIT:-

As per information provided by the department, the audit of AGCR has been conducted upto the financial year 2022-23.

13) Sanction and posted strength with vacancy position of staff.

S. No.	GROUP	SANCTION POST	POST FILLED	POST VACANT
01	A	12	07	05
02	B	99	76	23
03	C	147	59	88
	Total	258	142	116

Shubh
14/09/2023

137/c

14) Budget and expending during the period 2022-23.

FINANCIAL YEAR	REVISED ESTIMATE	EXPENDITURE	BALANCE
2022-2023	711300000	634104949	77195051

OLD AUDIT REPORT: PART-I

There were 69 old Audit Paras with recovery of Rs. 10,99,856/- (as reflected in Summary of Audit Paras) pertaining to the period 1997 to 22. The department has submitted reply of 01 old outstanding paras and another 01 taken as afresh with recovery of Rs. 22,230/- out of 69 these paras 02 Para has been fully settled and remaining 67 paras incorporated in the current audit report.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1.	1997-1998	01	0	0	0	01
2.	1998-2000	18	0	0	0	18
3.	2006-2008	07	0	0	0	07
4.	2008-2009	05	0	0	0	05
5.	2009-2010	06	0	0	0	06
6.	2010-2012	05	0	0	0	05
7.	2012-2013	06	0	0	0	06
8.	2013-2015	04	0	0	0	04
9.	2015-2016	03	0	0	0	03
10.	2016-2017	05	0	0	0	05
11.	2017-2022	09	02	0	05 & 09	07
Total		69				67

Details of Old Recoveries**Details of Old Recovery:-**

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised	Amount Recovered	Balance
1	1997-17		941034	-	941034
2	2017-22	01	46236	-	46236
3	2017-22	02	8205	-	8205
4	2017-22	03	3400	-	3400
5	2017-22	05	22230	22230	0
	2017-22	04	78751	-	78751
Total			1099856	22230	1077626

Justified
14/09/2023

CURRENT AUDIT REPORT (2022-23):-PART-II

During the course of current audit 10 Audit Memos (10 Record Memos and 08 Observation Memos) were issued to the unit highlighting various shortcomings and raising recoveries to the tune of Rs. 1,10,544/-. During the current audit the 01 audit memos have been fully settled effective recovery is amounting to Nil. The remaining 07 observation memos have been converted into 06 Paras alongwith recovery of 1,10,544/- (Including 01 memo for Non-Production of Records taken from record memos 01 & 07) and 02 TAN, which have been incorporated in the Current Audit Report as Part-II. The details are as under:-

(Audit Paras and TAN's details)

S. No	Memo No	Brief of the Para's	Amount Pointed out (in Rs.)	Amount dropped on the basis of reply (in Rs.)	Amount Recovered (in Rs.)	Balance	Remarks
1.	01	Shortcomings in Pay Bill Register.	--	--	--	--	Settled on spot
2.	02	Shortcomings in maintenance of Service Books.	--	--	--	--	TAN No. 01
3.	03	Delay in adjustment/Non adjustment (Till Date) of advance.	-	-	-	-	PARA No. 01
4.	04	Overpayment of CCL (Child Care Leave) after availing 365 days of leave amounting to Rs. 1,06,332/-.	1,06,332/-	-	-	1,06,332/-	PARA No. 02
5.	05	Irregular Payment of Transport Allowance Amounting to Rs. 4212/-.	4212/-	-	-	4212/-	PARA No. 03
6.	06	Discrepancies/Short comings of Stock Register.	--	--	-	--	PARA No. 04
7.	07	Preparation of unrealistic Budget	--	--	--	--	TAN No. 02
8.	08	Discrepancies/Shortcomings in maintenance of Log Book	--	--	--	--	PARA No. 05
	01 to 10 Record Memo	Non-Production of Records	--	--	--	--	PARA No. 06
Total			1,10,544/-	-	--	1,10,544/-	

Supul
14/09/2023

DSSSB, Karkardooma, Delhi
(2022 to 23)

135/C

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by, **Delhi Subordinate Services Selection Board, GNCT of Delhi, Karkardooma, Delhi** (1241/10) for the period from 2022-23. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Sushil
14/09/2023
(SUSHIL KUMAR)
IAO/Sr. A.O

134 / ✓

Part I

OLD AUDIT REPORT

(1997 to 2022)

PART-I
OLD AUDIT REPORT FOR THE PERIOD
1997-98 to 2013-2015

98
99
1997

Para-1

133/C

Para-1

PARA I

PART-I Cold Audit Report

PARA No. 1 (Ref. Audit Memo No. 97-98)

94/C

99/57

Purchases of various items:

Against the above bill, stationery worth Rs.48,779/- was purchased from Kendriya Bhandar on 28.3.98 the Finance Deptt. accorded sanction for Rs.49,307/-. While making the purchases the codal formalities were not completed as the Purchase Committee observed as under:

Upon perusal of the noting of Finance Deptt. from page 3/N onwards, it appears that initially the ES of Rs.49307/- is subject to observance of all codal formalities was sought of codal formalities in the note of J.S.(F) at page-4/N approved by Secretary(Finance). This leads one to presume that the Finance Deptt. has accorded sanction for Rs.49,307/- vide their U.O. No.3071 dated 28.3.98 for purchase of stationery through Kendriya Bhandar.

Accordingly in view of the urgent requirement of the Board and the non stipulation of observance of codal formalities in the ES for Rs.49,307/- granted by the F.D., the committee was of the view that the stationery be purchased from Kendriya Bhandar.

Audit feels that as per provisions contained in the GFR and purchase policy of Govt. of Delhi circulated vide letter dated 27.3.96, all purchases should be made after observing all codal formalities laid down in the GFR unless and untill there are specific orders to the contrary by the competent authority. In the present case there are no orders of F.D. to make purchases from Kendriya Bhandar without observing the codal formalities.

It is, therefore, suggested that the expenditure may be got regularised from the competent authority under intimation to audit.

Page 2

Para-2

Para 2

132/C
98
98
119/C
77
78
79
80
81
82

PARA-NO 2 (PARA-2 8 98-2000)

Reference No. J dated 7-8-2000

Sub: Register of valuable.

During the course of test audit, the following irregularities/observations were made:-

1. Page count certificate was not recorded on 1st page before use.
2. Register has not been marked page numbers.
3. D.D. received date wise not totalled.
4. Amount realised from bank not mentioned.
5. DD encashment not reconciled from the P.A.O.
6. It may be certified that all the DD received and deposited into the bank have been encashed.
7. Please indicate the amount of DD received and encashed.
8. Many DD have been shown encashed by the entries but the entries have not been attested by the Supervisor/DDO.
9. DD number and date and name of bank on which drawn was not mentioned in the register.
10. The register was not maintained on the prescribed proforma in GAR-5. The register was also not maintained properly. Many columns have been left.
11. Drafts have been sent to the bank but less amount realised by the bank but no further cross entry was made in the register whether these drafts were sent to the bank again or not. Some examples are given below:-

S.No.	S.No. of register	Amount	Amount realised
1.	104	100	103/98/99 Retd and cancelled.
2.	105	300	blank
3.	101	5000	3000
4.	130	5200	100
5.	135	6200	2990
6.	157	5500	3415
7.	233	1000	cancelled
8.	254	5850	cancelled and retd (to whom retd, not mentioned and attested by anybody)
9.	275	4925	-do-
10.	281,284,287	5000 each	-do-
11.	286	7500	1500
12.	351	6250	3000
13.	445	8050	4500
14.	524 to 542	8350	cancelled
15.	478	4700	3400
16.	468	5270	4170
17.	463	2500	2200
18.	465	2450	1900

12. Many drafts were received back by the bank but reason was not mentioned in the register whether dishonoured/outdated. A specific note thereof has not been made in the register against the relevant entry in the remarks columns for further

94
92 118/c
131/c

92
92
92
92
92

13. There are so many cuttings, overwriting, fluiding in the register. For example serial 385 to 480 may be seen. According RP Rules an erasure or overwriting or fluiding is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting correct one in red ink between the lines. The DDO should initial every such corrections and invariably date his initials.

14. There are so many pages are lying blank in the register.

From the above it is clear that authenticity of maintenance of valuable register, can not be ascertained. This shows poor financial propriety being adopted by the department concerned.

Reasons for these lapses and compliance be explained/ made to the audit.

1307
93
96
11-7/10

Para 3

Para-3

Para No 3 (38.98-200)

911
68
76
15
9

Para-3

(Reference memo No. 5 dated 5.6.1999)

Sub: Abstract Contingent Bill Register.

During the course of test audit the following irregularities/observations have been made:

1. Page count certificate was not given on the 1st page of the register.
2. In so many cases advance was drawn for different purposes but the same were adjusted after more than one month time, which is quite irregular. Reasons for late submission may please be informed.
3. The following advances are still unsettled.
 - i) ACB-210 dated 3.8.99 for Rs.2,00,000/- Adjustment bill not submitted so far.
F.1(13)/98pDSSSB/8987, dated 3.8.99 for the purchase of Govt. service postage stamps & handling charges office.
 - ii) ACB-259, dated 24.9.99 for Rs.10,000/- not yet adjusted.
F-30/1/99/13666, dated 23.9.99 for advertisement of post of Jr. Steno & LDC.
 - iii) ACB-321, dated 5.11.99 for Rs.5,20,000/-
F.27(7)/99/15562, dated 5.11.99 for exam on 14.11.99 - bill not yet adjusted.
 - iv) ACB-185, dated 16.7.99 for Rs.5,50,000/- not yet adjusted. F.23(5)/98/271, dated 16.7.99 for TGT on 1.8.99.

129/c
92
98
116/c

Para-4
Para-4

Para No. 4 Para 4

90/c
98
75
143

(Reference Para No. 6 of 92-200) dated 12.6.200

Sub: Purchase of stationery.

Stationery articles worth Rs.86,288/, Rs.98,193/ and Rs.7,731/ were purchased from Delhi Coop. Stores, Karampura, New Delhi vide Finance Deptt. sanction on file No.P.8(1)/99/DSSSB, Vol.2(P7/N). The Deptt. was required to purchase after completing codal formalities.

During the course of audit it was observed that the purchases were not made as per provisions laid down in GFR.102. Similar observations were also made in the previous audit report (para 1) for the year 1997-98.

It is, therefore, once again suggested that the above expenditure may be got regularised from the competent authority under intimation to Audit.

Para 5

Para No. 5 Para 5

(Reference Para No. 7 of 92-200)

Sub: Exam fee conducted by the Board.

The following information may be supplied to the Audit:

- i) How many application forms received for exam. conducted by the Board with denomination of draft/IPO separately alongwith stock registers maintained for this purpose.
- ii) How many applications received of S.C. & S.T. candidates exempted from exam fee.
- iii) Amount realised from the Drafts/IPOs separately.

128 / C
 91
 94
 131

	S.M. Chatterjee	Date	Dr. / Cr.	Dr. / Cr.	Dr. / Cr.
	6288				
1	389/88-89	24.11.98	8500	8300	200
2	393/88-89	"	8300	1665	6635
3	403/88-89	"	8150	5150	3000
4	423/	dr	10535	9435	1100
5	424	dr	8600	5150	3450
6	425	dr	8300	6000	4300
7	444	dr	8050	4500	3550
8	483	dr	7500	7200	200
9	484	dr 20.12.98	7500	7350	150
10	264/88-89	22.12.88	5150	2000	3150
11	266	dr	5000	3500	1500
12	267	dr	6250	2150	4000
13	276	dr	10000	9000	1000
14	279	dr	5250	2500	2750
15	284	dr	7500	1500	6000
16	280	dr	8300	8550	150
17	307	dr	5865	5635	230
18	308	dr	5000	2000	3000
19	321	dr	6285	6285	100
20	326	dr	5000	1000	4000

Handwritten notes and scribbles on the right side of the page, including circled numbers and illegible text.

98
98 11/14/10

1271

87
78
77
74
73
72
71
70
69
68
67
66
65
64
63
62
61
60
59
58
57
56
55
54
53
52
51
50
49
48
47
46
45
44
43
42
41
40
39
38
37
36
35
34
33
32
31
30
29
28
27
26
25
24
23
22
21
20
19
18
17
16
15
14
13
12
11
10
9
8
7
6
5
4
3
2
1

Year	Month	Day	Value 1	Value 2	Value 3
2001	12	30	5550	2020	2550
2001	12	28	6235	2010	4235
2001	12	27	1000		1000
2001	12	26	5850		5850
2001	12	22	5000		5000
2001	12	21	4925		4925
2001	12	20	5000		5000
2001	12	19	5000		5000
2001	12	18	5000		5000
2001	12	17	5000		5000
2001	12	16	5000		5000
2001	12	15	5750		5750
2001	12	14	7500		7500
2001	12	13	5750		5750
2001	12	12	5600		5600
2001	12	11	7250		7250
2001	12	10	7500		7500
2001	12	9	6250		6250
2001	12	8	5000		5000
2001	12	7	5750		5750
2001	12	6	6450		6450

126/C
 113/C
 89
 92

28
 42
 44
 43
 42



14

	323/98 11		8150		8150
55	524		8650		8650
56	526		7100		7100
57	528		5600		5600
58	528		1750		1750
59	530		6350		6350
60	534		5800		5800
61	535		8200		8200
62	536		7450		7450
63	537		8150		8150
64	538		4550		4550
65	538		1600		1600
66	540		3450		8450
66	540		5100		5100
67	541			2110	3240
68	189/91-11 14.12 98		5350		5350
68	162		5450	6700	750
70	158		5500	3415	785
71	151		2800	1450	7350
72	150		5400	5300	100
73	142		5050	3000	2550
					100

125/c (88) (91) 119/c



83	108	5000	5000	1000
84	105	5850	2850	5000
85	102	5050	2965	2085
85	100/98-99	5535	5520	219
86	82	3250	3600	130
87	86	5200	5680	50
88	81	5250	4350	900
89	78	5435	5285	50
90	76	5350	5650	100
91	74	5000	2800	2200
92	62	5000	4200	300
93	61	5020	4320	200
94	58	6050	5900	1500
95	48	5900	4300	600
96	505/98-99/25.1.99	8000	3000	5000
97	506	8535		8535
98	503	8300	5300	2000
99	513	7050		7050
100	320	5850	4100	1050
101	179	3050	1050	2000
102	184	585	435	150
102	185			

85/c (60) (70) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

124/c (87) (90) 111/c

Part 6

Part 7
Para 7

84/c (46) (47) (45) (46) (23) (44)

No. 7
Reference No. 10 dated 11.8.2000

Sub: Drafts lists.

During the course of test audit, the following irregularities/observations were made:-

1. The lists of the drafts (recd. from candidates) were got prepared by the Pvt. agency but no record was shown to the audit such as (i) How many drafts and what value were sent to the agency and (ii) all the drafts were received back or not.
2. According to the lists of agency, the challans were prepared and remitted to bank for realization. The bank realized less amount and some drafts were sent back to the deptt. but no indication was made in the lists which drafts were received back and reason was also not indicated.
3. Received back drafts of huge amount i.e. Rs. 3,78,463/- as per details given below, were sent again to the bank for realization or not, no such record was shown to the audit.
4. Appointment of agency for preparation of lists and remuneration given/settled by the agency/deptt.. Sanction file be shown to the audit.
Reason and compliance be made/shown to the audit.

:
t
B
ot
n.

123/C (89) 10/C

Para No. 8
Para 7

Para 8

880
17
86
4
76
4

Reference Para No. 11 dated 98-2-2000

Subj: Purchase of carpets.

During the course of audit for the year 1998-99 and 99-2000, the following irregularities/ observations were made:

- a) Which inviting quotations vide tender notice No.DSSSB/T/002-98 appeared in the news paper(copy enclosed). No specification/quality/material to be used of carpet was mentioned;
- b) Samples received alongwith the quotations were not available in the file except one firm M/s Health line who has supplied the same.
- c) The carpets were purchased from the highest bidder after negotiation and who agreed to supply on the lowest quoted rates of Rs.35/- per sq. feet as per records.(B No.338 & 339, dt. 31.3.99 for Rs.1,56,731/-).

Audit feels that the rates quoted by the firm were not for similar variety so it was not a healthy competition. Similar cases may also be reviewed.

Reasons and compliance be shown to audit.

122/91/c
85
88

Para-8

Para No.

~~90~~

Para-9

Para-8

(Reference ^{Para} No. 13 ~~90~~ 986200)

8/10
60
18
4
67
73

During the course of audit for the financial year 1998-99 and 1999-2000, the following irregularities/observations were made:-

1. Computer repair register was not maintained. Bill No.395, dt.10.9.99 for Rs.500/- for the repair of computer monitor from M/s Microdata was not entered in the repair register.

2. Property Stock Register

- a) Dead stock/Non consumable articles were struck off from the register without condemnation/write of orders.
- b) Physical verification of stocks was not made.

3. Non Consumable Stock Register

a) Furniture articles were taken into non consumable stock register were shown issued without condemnation orders and articles were reduced.

b) Furniture articles taken into stock of this register were not carried forward to Dead Stock register on the "ground articles issued before joining me". Please see page Nos.8,9,10,11,12,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,32,33,34,35 etc.

c) Name of the agency from whom material purchased was not shown in the stock register.

Reasons and compliance be shown to audit.

1
1
t
e
r

121/c (85) (87) 100/c

Para-9

Para-10

Page 9

Page No. 10

Reference No. 16 dated 98+2000

81/c-57 (58) (59) (60) (61) (62)

Sub: Purchase of furniture & fixture.

During the course of audit for the year 98-99 & 99-2000, the following irregularities/observations were made:

1. Tender Sale Register was not maintained.
2. Earnest money deposit register was not maintained.
3. M/s. Health Line, Sri Ram Road, Civil Line, Delhi-110054 supplied the furniture articles both steel and wooden and carpets as per tender notice No.DSSSB/T/002-98 for the following amounts:-

Sl.No.	Firm's Bill No./Date	Amount of bill	Sales tax on
1.	276, 27.2.99	65414.00	7009.00
2.	277, 27.2.99	90591.00	9706.00
3.	308, 30.3.99	1842.00	197.00
4.	245, 24.2.99	89208.00	9558.00
5.	246, 24.2.99	89208.00	9558.00
6.	247, 24.2.99	83205.00	8914.80
7.	248, 24.2.99	84913.00	9018
8.	249, 24.2.99	93072.00	9972
9.	236, 23.2.99	71344	7644
10.	241, 23.2.99	90205	9664
11.	242, 23.2.99	80277	8603
12.	243, 23.2.99	93112	9976
13.	244, 24.2.99	89208	9558
14.	338, 31.3.99	70014	7501
15.	339, 31.3.99	06716.25	9291
		11,78,329.25	1,26,247.80

The above firm is registered with Sales Tax Deptt. vide Reg. No.LC/73/194139/0597 for resale of hospital furniture, surgical equipments, glass ware and general items for hospital use. As per sales tax certificate the firm was not authorised to deal in other articles except those shown in the registration certificate.

As per tender notice referred above, tenders were invited from the reputed firms/companies/corporations/manufacturers/traders of material.

120/ (83) (86) 107/c

20/ (58) (20) (73) (65) (30)

(2)

As per provisions of GFR and CGRP Rules, purchases should be made in most economical manner.

Since M/s Health Line was neither a manufacturer nor was dealing in the required trade, the audit feels that the purchases made were not in most economical manner as material supplied by the manufacturer could be on cheaper rates. Moreover, the firm did not fulfil the conditions laid down in the tender notice. Similar other cases may also be reviewed.

Reasons and compliance be shown to audit. Sales Tax Deptt. may also be informed about firm's act.

119/c (82) 106/c

Para-10
Para-10
Para-11

79/c (57) (21) (38)
(14) (7)

Para No.

115

(Reference Para No. 17 dated 9.8.2000)

Sub: Stamp Account (service postage)

During the course of audit test check of Stamp Account Register for the period 1998-2000, it was revealed the following shortcomings:-

1. On 12.5.98 in the Despatch Register it has been shown stamps used only Rs.10/- but in stamp account register, it depicted for an amount of Rs.22/-. A difference for an amount of Rs.12/- only.
2. On 13.5.98, the stamps used has been shown in the despatch register for Rs.197/- but stamps account register reflects an amount of Rs.242/-. Difference for Rs.62/- only.
Signature of the Assistant/Office Supdt. has not made during May, 98, the supdt. signature has been made on 2.6.98.
3. On 10.8.98, despatch register shows expdr. Rs.90/- but in the stamps account register it depicted Rs.190/- (Difference of Rs.100/-).
4. On 2.9.98, stamps used for Rs.310/- but shown only Rs.280/-. On 31.9.98, actually balance of stamps was Rs.495/- but it was certified by the Supdt./DDO in the register for Rs. 215/-, Rs.435/-.
5. From 1.10.98 to 6.10.98 no stamp balance has been given in the register.
6. On 5.11.98 cutting on the balances No.10729, 10493 & 10315 has not been attested by the officer.
7. On 26.4.98 in the despatch register it was given as 26.4.96. As per post office receipts of spend post it costs upto Rs.15/- but in the stamp a/c register, the expdr. shown more than post office receipts. On 26/4, 71 letters were despatched @ Rs.15/-, the amount comes to Rs.1065/- instead of Rs.1189/-. The reasons of differences may be explained to audit. On 3.5.99 stamps used shown in stamp a/c register for an amount of Rs.2190/- but despatch register shown expdr. as Nil amount.

118/c (81) (84) 105/c

28/c (56) (22) (3) (36) (103/27)

(2)

8. On 7.6.99, 131 letters were despatched to candidates but the stamps used show Rs.2177/- instead of Rs.1965/-.

9. Signature on 30.6.99, 31.7.99, 31.8.99, 30.9.99 has not been certified by the officer concerned in the stamp a/c register.

10. Record regarding payment to post office authorities for stamping by Franking Machine has not produced to audit.

All other similar cases may also be reviewed under intimation to audit.

117/ ⁸⁸ ⁸³ 104/4

Page-11

Page 12

770

~~Page-11~~

Doc No. 125

55 23 28 35

(Reference No. 18 and 98-200)

Sub: Motor Cycle No. DL-7SJ-4439, cost of vehicle-Rs.46617/-

During the course of audit , it was noticed that a motor cycle was purchased on 26.3.99 by the Board. As no post of Despatch Rider exists in this office, the motor cycle is not still in operation since the date it was purchased. It is clearly violation of rules of financial propriety. The reasons of purchasing for non-utilising motor cycle may please be explained to audit at the earliest.

103/c
116/c
79
82

Para-12
Para-13
Para-12

26/c
24
25
26

Para No. ~~12~~ 13

(Reference Para No. 20 dated 9.2.2000)

Sub: Motor vehicles

There were two Ambassador, two Van and one motorcycle in the office of DSSS Board.

On scrutiny of relevant record produced to audit i.e. Logbooks, the discrepancies observed are being discussed below:-

1. No paging certificate was given on the beginning of log book registers, no monthly abstract in r/o POL obtained on covered and petrol consumption of POL covered not to be ascertained almost in all cases, the purpose of journey & km. not given.
2. Since the history sheets of the vehicles are not being maintained. Hence the upto date expenditure on the repair of the vehicle cannot be ascertained. Further charge of battery, tyre tube etc. cannot be justified in the observe of record of km. covered before its replacement.

3. Vehicle No. DL-4CG-1111, DL-1CG-1075, DL-3CL-002

- i) Name & designation of using staff car not mentioned
- ii) Purpose of journey, if official full details were not given.
- iii) Col. 6, 10, 11 & 12 are being left blank.
- iv) Km. reading was not mentioned in petrol account.
- v) No monthly abstract was given in the log book.
- vi) Log book is not being maintained properly such as name of using of staff car & van in the log book.

DL-1G-1076

- i) Same observations i to vi as above.
- ii) Petrol account has not been maintained properly in the log book such as

25.10.99	18 ltr.	No km. (between 2992 to 2909 reading)
27.1.2000	27 ltr.	No km. (between 5600 to 5763)
6.3.2000	30 ltr.	9042 km.
24.3.2000	30 ltr.	9588 km.

- iii) No entry in the log book after 12.6.2000.
4. Log books are not being checked by a gazetted officer. According to rule, a Gazetted Officer may be put in the administrative charge of vehicles and he should see that:-

- i) A stock account of all vehicles in use together with their spare parts is maintained and periodically checked.

115/109/78
81

Para-13

Para 13

Para 14

Para No.

145

37
38
39
40
41

(Reference Para No. 21 dated 9.6.2000)

Sub: Hiring and purchase of computers.

Vide letter No.F.8(8)/98-DSSSB/1409-1411, dated 28.5.98, quotations were invited for hiring of computers. The above quotations letter was issued in favour of three firms:- 1.M/s Software Innovation Group, 2. M/s Microvent and 3. M/s Alpha Computers Corporation and were required to send their quotations upto 29.5.98 i.e. only after one day and only two firms at Sl.No.1 & 3 quoted their rates. Since no sealed cover is available on file it is presumed that all quotations were received personally. M/s. Software Innovations Group supplied the computers on Rs.4800/- on negotiation rates instead of Rs.5475/-(already quoted).

Three computers were hired from 23.6.98 to 31.3.99. An expenditure of Rs.1,54,000/- was incurred.

Purchase proposal for computers was submitted in March, 99(15.3.99). Advertisement was published on 20.3.99 and quotations were to be received on 22.3.99. Besides this no Govt. Agency like DGS&D/Co-op. Societies etc. were approached.

As per rules, at least three quotations should be obtained and 15 days time should be allowed and if quotations are not received, quotations should be invited again.

2. Hiring was approved only on two quotations.
3. Purchases were not effected within time and avoidable expenditure on hiring was made.

Reasons and compliance be shown to audit.

114/c (101/c) 77
80

246
29
28
27

(2)

- ii) Log books are scrutinized once or twice a week to ensure that there is no misuse.
 - iii) The average running mileage per litre of each vehicle is worked out at the end of each month in the log book.
 - iv) The running mileage covered per litre of each vehicle is not below the authorised average limit so worked out.
 - v) The entries in regard to POL drawn from time to time is recorded in the log book.
 - vi) A history sheet of each vehicle is maintained.
 - vii) Repairs of vehicles be made after approval of Technical Officer.
 - viii) Old spare parts have been taken back and the same were deposited in the store and a stock register of old parts be maintained for further disposal.
- Reasons and compliance be made and shown to audit.

113/c (76) (77) 100/e

Page 14
Page - 14

Page 15

760 (51) (82) (83)
(16) (58) (49) (3)
(44) (27)

Sub: Bulk Mail Register.

During the course of test audit, the following irregularities/observations were made:

1. The register was not page numbered and a certificate of page counting is also not recorded by a responsible officer on the first page before use.
 2. Datewise entry of cheques delivered to the P.O. has not been made in the register.
 3. No summary at the end of each month was given.
 4. 5 pages numbered 1 to 5, 1 page in between was tornout
 5. No attestation was made by the Branch Incharge in the register.
 6. Despatch numbers were not shown in the register and no despatch register was shown to the audit.
 7. All transactions are not recorded therein and are not entered in chronological order, such as a cheque delivered in July, 99 and entry made in May column (cheque No. 59872, dt. 7.7.99 for Rs. 1,50,000/- ~~datewise and monthwise~~).
 8. Balance amount datewise and monthwise with the P.O. has not been shown in the register.
 9. Denomination of one registered letter and one UPC have not been shown.
- Reason and compliance be shown to audit.

112/c (75) (28) 99/c

Para 15

Para 15

Para 16

Para No. ~~15~~ 16

(Reference Para No. 23 dated 07.8.2000)

Sub: Revenue from application forms.

In continuation of my memo No.7 dt. 12.6.2000 and reply sent by the deptt. vide letter No.R&I/DSSSB/6851 dt.27.6.2000, the following observations/irregularities now made as under:-

1. Receipt of forms

a) 4000 forms shown as receipt by the Chairman vide B.No.1, dt.6.11.97 are not taken into stock register at page-185.

b) 2,10,000 forms received vide B.No.ACB-49, dt.2.7.98, 75,000 forms received vide B.No.ACB-36, dt.12.6.98 were also not taken into stock register at page-185.

c) In all 3,44,000 forms were received as per details given below:-

- B.No.1, dt.6.11.97 - 4,000 - not taken in stock at P-185
- ACB-369, dt.31.3.99 - 40,000
- ACB-49, dt.2.7.98 - 2,10,000 - not taken in stock
- ACB-36, dt.12.6.98 - 75,000 - at page-185.
- CB-449, dt.24.2.2000 - 15,000

Total 3,44,000

2. Sale of forms

No sale register of application forms was maintained by R&I branch. However, as per details furnished by the deptt. vide letter dt.12.6.2000 and file shown to audit the sale a/c comes to as under:-

The forms were sold through sale counter at Vishwas Nagar(R&I branch) and D.C. Offices as per details given below-

S.No.	Name of sale counter	Forms issued for sale	Forms sold	Funds short	Unsold returned	Amount due	Amount recd.
1.	Distt-North	10,000	5312	199	4489	106240	106240
2.	North-West	21,000	15985	29	4986	319700	319700
3.	South	24,500	15377	-	9123	307540	294000
4.	North	17,000	14344	83	2573	286880	286870
5.	S.W.	19,000	11494	32	7474	229880	229880
6.	Sale counter at H.Q.		261252	-	-	5225040	
					28645	6475280	1236690

11/1/98
24
77

71/c

49
56
30
29
27

No. of forms issued to sale counter, DSSSB has not been shown in stock register and forms received back from the districts also not taken into stocks.

Distt. South and Distt. North have deposited less amount of Rs.13,550/- which may be recovered and be deposited into Govt. a/c.

wing
page

No action for short supplying found/missing noticed by the distt. was taken. The recovery in this account comes to Rs.6860/- which may now be recovered from the concerned offices.

As per reply referred above, R&I branch was having a stock of 17054 application forms and 13267 information brochures but no a/c of these forms was shown by the R&I branch to the audit.

d

Audit have observed that stock and sale deposits furnished/shown to audit differs from each and under circumstances explained. It is not possible to ascertain the correction of the stock and sale accounts. This shows poor financial propriety adopted by the deptt.

Necessary recoveries as detailed below amounting to Rs.1,94,250/- be effected immediately:-

- 1. Distt. South Rs.13540/-
 - 2. Distt. North Rs.10/-
 - 3. R&I branch/sale counter of the Deptt. Rs.1,80,700/-
- G. Total Rs.1,94,250/- +

Rs. 6860/- = 20,110

Total 3,44,000 - 323764(aold)=20236
(-) in stock as on 15.12.99 11201
Balance 9035 @ Rs.20/- each.

Reasons & compliance be shown to audit.

Page 16

Part - 16

PARA No 17

Part - 17

709/18

Subject: Non-Consumable articles on loan basis
 During the course of last audit the following irregularities/observations were made:

- The following articles have been taken by the Dept on loan basis from C.A. Dept. others but not taken from C.A. Dept.
- | | | | |
|---|------|---------|--------------------------|
| i) Office Table | 5 | Page 1 | Consumable article |
| ii) Office Table | 8 | Page 2 | |
| iii) Visitor Chair | 3 | Page 4 | Entry made in a plain |
| iv) Office Chair | 11 | Page 5 | article affected by loss |
| v) Office Revolving Chair | 2 | Page 6 | from Rajon |
| vi) Office Revolving Chair | 4 | Page 7 | Bohadi's Office supply |
| vii) Almirah | 12 | Page 8 | |
| viii) Electronic Typewriter | 1 | Page 9 | |
| ix) Manual Typewriter | 2 | Page 10 | |
| x) Point to Table | 2 | Page 11 | |
| xi) Dot Matrix Printer | 1 | Page 12 | |
| xii) Cooler | 2 | Page 13 | |
| xiii) Racks | 4 | Page 14 | |
| xiv) Sofa Set | 2 | Page 15 | |
| xv) Centre Table | 2 | Page 16 | |
| xvi) Photocopy Machine | 1 | Page 17 | |
| xvii) Books (Govt Fundamentals + other Rules) | 28 | Page 18 | |
| xviii) Computers | 2 | Page 19 | |
| xix) Information Porochum | 4000 | Page 20 | |

Para 17

Para-17

PARA 18

Examination Expenditure

During the course of tax audit for the year 1998-2000, it was observed that the main feature of this Board is to conduct the exams for various posts and selection thereof. This involves the expenditure on the following mainly :-

1. Printing :-

- (1) Application forms.
- (2) Information Brochures.
- (3) ~~Stationery~~ Answer papers
- (4) Answers sheets
- (5) Admit Cards (Preparation & issue)
- (6) Collection of Answersheets and delivery of Answer Booklets at Centres.

Most of ~~the~~ the above works were got done through agencies out side the department. Agencies were appointed by the Chairman of the board. Payments were made as per approval of Chairman as reported by the AGO of the Board after drawing the amounts in advance no record after the same

108/C

Para 18 Para 18
 Para 17

68/c
 46
 26
 32
 24
 76

Personnel
 (deben. para no 26 of 1982)

subject: Verification of remittance deposited by the District & other offices on date of sale of application forms.

During the course of test audit it is observed that the following amount was deposited in the Bank direct by the District & other offices but no reconciliation was made by the office. It is therefore required that the following amount be realized from P.O. under intimation to the audit.

District		Head of ac
57,240		0051
11,358		
19,000		0051
15,698		
<u>31,970</u>		0051
22,898		
2,94,000	2,798	0051
67,580	7,798	0051
10,1400	"	0051
1,07,670	"	"
1,09,060	25,698	"

94/C

107/C

para-17

para-19

para-20

PARA 20

Case No. 537/902

Subject

Refreshment Voucher
Lunch for Expert

Date 26.6.2000

During the course of the audit the B.T. is revealed that information charges (Lunch for Expert) Vouchers have been sanctioned by the Head of office which is irregular. Some examples are given below.

1. CB 140 dated 5.9.99 for Rs 336/-
2. CB 133 dated 5.9.99 for Rs 120/-
3. CB 105 dated 5.9.99 for Rs 165/-
4. CB 103 dated 5.9.99 for Rs 140/-
5. CB 93 dated 5.9.99 for Rs 120/-

Other similar cases may be reported and necessary action may be taken. Compliance may be made.

93/c

106/c

Para - 20

Para No. 21 (Ref: Memo No. 1009/2007) (Para 1 of 2-6-07)

Subject: Non Adjustment of Advances to the tune of Rs. 1,35,41,765.00

Scrutiny of advances maintained by the department revealed number of advances with non adjustment as on 31st March 2007. Annexure - A as under:

S.No.	Year	Amount
1.	2005-06	1,02,30,000
2.	2006-07	88,06,310
3.	2007-08	45,05,455

The advances are in violation of the provisions of the **Accounts and Payment Rules, 1961** and **Financial Audit and Immediate Settlement Rules, 1961**. Compliance in this regard may please be intimated to the audit. The advances of 2005-06 which is in contravention to the Accounts and Payment Rules, 1961 may please be intimated to the audit and non adjustment may be made for their settlement/adjustment. The advances of 2006-07 and 2007-08 may be intimated to audit.

Para - 21

Para No. 23 (Ref: Memo No. 1009/2007) (Para 2 of 2006)

Subject: Outsourcing of Sanitation Services

During the course of audit for the years 2005-06 and 2007-08 in r/o DSSP Sanitation Services of various Enterprises for the period 2005-06, it was noted that the process of calling the tenders for the period of three months may be completed. Again it was noted that the process could be completed by the existing contractor for the period of three months. But the same process was extended for further two months in July 07 and August 2007. The tenders were not awarded to any firm. The tenders were awarded to M/s Yasikan Enterprises for the period from 1.12.2007 to 30.6.2008. In November 2007, no work was done as per CFR 2005, normally.

~~Para-28~~

~~Para No-31 (Para No 2 of 2008-09)~~

~~Para no. 2~~

~~Para 31~~

Sub: Reconciliation of IPOs & Register of Valuables

The department was requested to furnish the information in r/o Total No. of applications received against the advertised posts, No. of application exempted for IPO, Nos. of IPO received and total amount of IPO submitted into Post office for issuance of Cheque and Remittance/realization of Cheque by the Bank and Reconciliations thereof by the PAO along with the register of Valuable for verification, which had not been furnished except DDO of the Board had informed that, during 2008-09 total 354199 Nos. of IPOs of the Value of Rs. 1,82,68,083 were sent to the Krishna Nagar Post Office but the Cheques of said amount could not be received upto 31-3-2009 from the Post Office. Out of the above IPOs following IPO's were sent to post office in the month of 06 & 07/08 for issuance of cheques:-

S. No.	Date of Submission of IPO's	Numbers of IPO's	Value of IPO's
1.	13/06/2008	25000	11,70,000/-
2.	13/06/2008	26000	18,25,000/-
3.	30/06/2008	56000	34,50,000/-
4.	22/07/2008	84000	49,49,520/-

The information of remittances/realization of cheques and reconciliation thereof by the PAO had not been furnished by the Department.

The Department was asked to furnish the register of Valuable for verification of IPOs of the Value of Rs. 1.83 Crore (approx.) but it has not been produce for scrutiny. Due to the non furnishing the complete information in r/o actual Nos. of IPOs received with applications and realization/reconciliation of the amount thereof it could not be ascertained whether entire amount of IPOs received in the Board have been deposited into Govt. A/c.

~~Para-29~~

~~Para No 32 (Para No 3 of 2008-09)~~

~~Para 32~~

(Reference Memo No.10 dated 11-9-2009)

Sub: Purchases

A. Non Consumable Stores.

Test check of the records of procurement of furniture items(20 No. Steel Racks & 2 No. of Steel Almirahs) of Rs. 167062/- from M/s Oberoi Furniture's, following irregularities have noticed:-

The Department had not completed the codal formalities for procurement of these items, which is violation of Rule 151 of General Financial Rules, 2005 as under:-

921
105/c
57/c
31
40
46
47
11

104/C
97
68
71
64/C
42
31
48
120
36

should be granted and even if it becomes inevitable, extension may be allowed through formal amendments to the contract duly signed by the parties to the contract.

Further as per provision of the GFR 2005, no work of any kind should be commenced without proper execution of an agreement. Here in this particular case the contract was awarded to M/s Yasikan Enterprises wef 1.12.2007 but the agreement was signed on 05.02.2008.

Reasons for not granting the extension for the period from Sept. 2007 to Nov. 2007 and for allowing M/s Yasikan Enterprises to commence the job prior to execution of the Agreement may be elucidated.

Expenditure incurred on the Sanitation services wef 1.09.2007 to 30.11.2007 without granting the extension of time and for the period from 1.12.2007 to 4.2.2008 i.e., Rs.2,60,170.24 is irregular. The same may please be got regularized by the competent authority. Compliance may be communicated to the Audit.

Page 22

Page 24

Para No. 3 (Ref memo No. 05 dated 27.01.2009) (Para 3 of 2008-09)

Subject: Purchase of Furniture.

During the test check of the purchase files for the year 2006-07 and 2007-08 in r/o DSSSB, GNCTD, it has been noticed that during the financial year 2006-07 it was decided to award the work of furnishing the newly constructed office building of DSSSB to DSIDC. The approval of the finance Department was obtained. The job included supply of modular furniture, providing of false ceiling, standard furniture and wiring including LAN, telephone & EPABX etc. For the purpose, an advance payment of Rs.85,01,216/- was released in March 2007 in favour of DSIDC. While releasing the advance payment, no time frame was laid down in the award letter/sanction letter for the completion of job. No terms and conditions were imposed on the company with regards to the quality of the furniture or other specifications.

To carry out the job, the awardee company i.e., DSIDC had to further float the tender enquiry and select an appropriate supplier. Though the payment of Rs.85.01 lacs was released in March 2007, M/s DSIDC had not completed the tender enquiry till 21.8.2007.

A letter (No. 2/2/97/CT-DSSSC/Vol II/4180) dated 27.05.08 addressed to the DSIDC reveals that the entire furniture had not been supplied, locks were non functional, false ceiling which was required to be done in 1208 sq. meter, but

90/C
67
103/2

63/C
44
56
48
44
35

approx 300 sq mtr. only was completed; LAN wiring was not completed, panelling work was incomplete.

While incurring expenditure from the Government exchequer, utmost care should be maintained with regards to financial propriety. It has to be ensured that all the relevant financial rules and regulations are observed.

Almost a period of 15 months has lapsed since the payment was made to the company; the Audit may be appraised as to what action the DSSSB has initiated with regards to levy of liquidated damages.

Para-23 ~~Para-25~~ (para-4 of 2006-08) Para 25
Para-23 ²⁵ ~~Para No. 4~~ (ref memo No. 08 dated 29.01.2009) (para 4 of 2006-08)

Subject: Purchase of Stationery items

During the course of test check of the records for the year 2006-07 and 2007-08 in r/ DSSSB GNCTD, it has been noticed that for the purchase of stationery store, sanction of the competent authority was obtained for Rs.110685.50 plus VAT applicable (F.No.49 (2)/2002/DSSSB/Pur/Vol II- P/68-N), citing separately that stationery worth Rs.75715.50 and stores worth Rs.31308/- would be purchased. The total proposal comes to Rs.1, 07,023.50 and not Rs.1, 10,680.50. However, against the proposal approved by the competent authority Rs.1,10,680.50, supply orders were placed with KLVN Sehkarl Bhandar for Rs.1,24,581.00 plus VAT. The supply was received and payment was made.

Reasons may kindly be elaborated as to how supply orders were placed for Rs.1, 24,581.00 + VAT against the approval of Rs.1, 10,680.50 + VAT.

Stationery items and general items worth Rs.1, 01,266 were purchased on 30.4.2007 from KLVN Sehkarl Bhandar. A/A and E/S for the said purchase was proposed on 16.8.2007 (P-109/N). Reasons may kindly be elucidated as to how the purchases were made prior to obtaining the Administrative Approval. Annual rate contract with KLVN Sehkarl Bhandar was in existence and the rates of all the items were readily available to obtain the administrative approval prior to placing the supply order.

Para-24 ~~Para No-26~~ (para 5 of 2006-8) Para 26
Para-24 ²⁶ ~~Para No. 5~~ (Ref memo No. 14 dated 2.2.09) (para 5 of 2006-08)

Subject: Irregular Payment on Hiring of vehicle

During the course of test check of the records pertaining to Hiring of vehicles it has been noticed that several vehicles were

89/c
 66
 69
 102/c

62/c
 40
 30-1
 55
 147
 115
 38

PP. hired by the DSSSB from Delhi Tourism & Transport Development Corpn for "Driving Skill for Fire Operator" In November 2007. The attached details show that against the entry at S.N. 2, the purpose of journey has been mentioned as "NOT KNOWN" in r/o vehicle No. DL IY.5690 (Duty slip No. 6163). The payment for hiring this vehicle has been made amounting to Rs.1448/- for 180 kms. In the absence of this particular detail i.e., purpose of journey as well as the name of the user, the expenditure incurred on hiring this vehicle is irregular. So it may please be find out as to which officer of the DSSSB used this vehicle and the purpose for which it was used. The same may be recorded against the entry and shown to the audit or the expenditure incurred may be got regularized by the competent authority.

Para-25 Para No-27 (Para-69 2006-08) Para 27

Para 25

Para No. 27 (Ref memo No. 13 dated 3.2.2009) (Para 69 2006-08)

Subject: Postage Stamp Account

Test scrutiny of postage stamp account revealed that there has been variation in the utilization of stamps as per stock register/account and dispatch register. Some instances are given below:

Date	Stamps used as per stock register	Stamps actually used	Variations
1.3.2007	275.00	251.00	(+) 24.00
5.3.2007	121.00	96.00	(+)25.00
15.3.2007	28.00	63.00	(-)35.00
30.3.2007	142.00	122.00	(+)20.00
6.2.2008	168.00	156.00	(+)12.00
8.2.2008	214.00	196.00	(+)18.00
19.2.2008	375.00	365.00	(+)10.00
21.2.2008	123.00	170.00	(-)47.00

From the above it is observed that accounts were not checked/maintained properly. The correct balances should have been checked on daily basis.

280/c
65

101/c 68

61/c
24
44
54

Reasons for improper maintenance need to be intimated to audit. The account may please be reviewed and outcome intimated to audit accordingly.

Para 26 Para No 28 Para 7-9 2006-08 Para 28
Para No. 28 (Ref memo No. 15 dated 06.02.2009) (Para 7 & 2006-08)

for 26

Sub: Non-maintenance of Register of valuables (Form GAR - 5)

In terms of Receipt & Payment Rules below Rule 13 (ii) exception (C) and note 3 below Rule 13, the receipts in the form of demand drafts etc should be entered in the register of valuables (Form GAR - 5) and remitted into the accredited bank duly supported by Challan for credit to Govt account. The Dept did not produce the GAR -5 i.e., valuable register. The Deptt. is receiving large number of Bank Drafts and Postal orders as examination fee.

As per procedure laid down in chapter - I, Civil Account Manual the departmental authorities are primarily responsible to see that all revenue is correctly assessed, realized and credited to Govt. Account in the proper head.

In the absence of valuable register (GAR -5) the correctness of receipts and the remittances into the govt account could not be ascertained. The reconciliation of revenue receipts from Pay and Accounts Officer were also not found on record.

In response to the audit memo 10 dated 2.2.09, the department has intimated the following w.r.t. the Indian postal orders received and remitted during 2006-07 and 2007-08

Years	Date	No. of IPOs received	Amount (Rs.)	Remitted To Govt. A/c (Rs.)	variations (+)/(-) (Rs.)
2006-07	13.3.07	38894	22,48,251	2,24,21,000	(+)2,01,72,749
2007-08	20.4.07	47000	47,00,000		
	8.5.07	41000	26,00,000		
	2.6.07		13,05,250		
	21.6.07	159317	52,04,438	1,85,26,940	(-)79,42,105
	8.7.07	172000	91,60,000		
	11.7.07	74074	3,49,935		
	Total		2,64,69,045		

87/C (84)
100/C (87)

60/C
38
45
53
84
87

From the above it is observed that an amount of Rs.2,24,21,000/- was remitted into the bank against the receipt of IPOs of the value of Rs.22,48,251/- thereby showing the variation of Rs.2,01,72,729/- during 2006-07 and Rs.1,85,26,940/- was remitted against the receipt of Rs.2,64,69,045/- showing the variation of Rs.79,42,105/- during 2007-08. Reasons for the variation may please be intimated to audit.

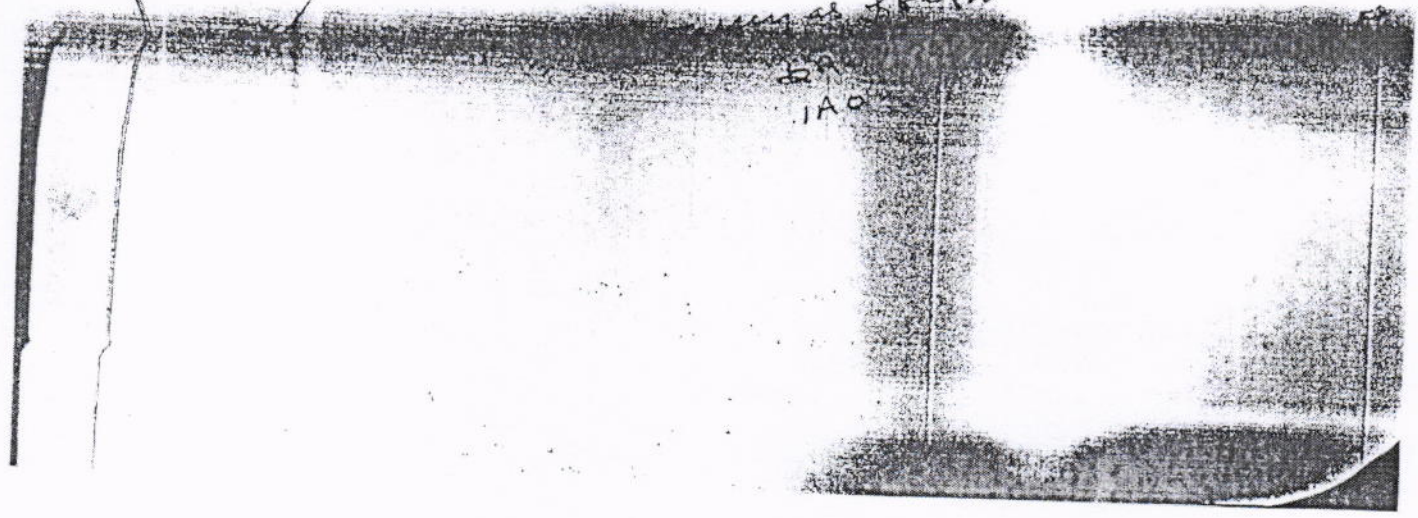
From the records provided to audit it could not be ascertained as to whether the reconciliation of receipts is being done or not. The receipts may be reconciled and informed accordingly. The valuable register (GAR-5) may also be maintained and produced to next audit.

Para No-29 (para-5 of Qn-08) Para 29

Para No. ²⁹ (Ref memo No. 16 dated 6.2.2009) Para 8 of 2-16-08
Subject: Non production of Record

During the course of test audit for the year 2006-07 and 2007-08, the following records were not produced to the audit the same may please be produced to the audit.

1. Attendance registers
2. Fidei, Eoma and surety bonds
3. Spouse information
4. Pageant & history sheet of photocopyers and copiers
5. ... register



65
66
99/c

59/c

~~37~~ ~~37~~ ~~37~~ ~~37~~
44
52

Advances not adjusted in 2005-2006

Annexure "A"

Sl.No.	Name of the Advance	Bill No. & Date	Amount
1.	M/s NICS I Lap Top	ACB/137, 20/06/2007	66340/-
2.	Adv. for postage stamps	ACB/197,	30000/-
3.	Adv. for postage stamps	ACB/323, 20/11/2005	40000/-
4.	Adv. for postage stamps	ACB/336, 10/11/2005	16000/-
5.	Adv. for Skill Test	ACB/471, 17/03/2006	40000/-
		Total=	192340/-

Advances not adjusted in 2006-2007

Sl.No.	Name of the Advance	Bill No. & Date	Amount
1.	Adv. for Home Guard	317, 07/11/2006	12466/-
1.A	Adv. for Home Guards	ACB/357, 28/11/2006	15271/-
2.	Adv. for Home Guards	ACB/386, 19/02/2007	16206/-
3.	Stg. Of General Home Guard	ACB/419, 04/01/2007	779/-
4.	-----Do-----	ACB/420, 04/01/2007	7480/-
5.	M/s ICN for Admit Card Extn. 18/03/2007	ACB/523, 07/03/2007	18822/-
6.	Adv. for evaluation of answer sheets exam on 18/03/2007	AXCB/526, 09/03/2007	40000/-
6 A.	Head P.O. IP Estate	528, 09/03/2007	20000/-
7.	Adv. for M/s DSIDC Ltd. for Furniture	ACB/529, 09/03/2007	8501216/-
8.	M/s NICST Adv. for computer/Printer/UPS	ACB/551, 15/03/2007	170000/-
9.	Adv. for Home Guards Exam 25/03/2007	ACB/569, 21/03/2007	4674/-
			00060141

01/11/17/2007

98/C 85/C 62 65

32 47 47

PART II

Internal Audit Report on the Accounts of DELHI SUBORDINATE STAFF SELECTION BOARD

For the period 2008-09 CURRENT AUDIT REPORT

(Reference Memo NO.1 Dated 2/09/2009)

Para-27
Para-30
Para-27

Sub: Performance of the Delhi Subordinates Staff Selection Board.

The Board is an attached office of the services Department, Govt. of NCT of Delhi and comprising of a Chairman and Secretary-cum-Controller of Exam with supporting staff.

The main objective of the Board is to make recruitment of various post of Group-B (Non Gazetted) and Group-C in Govt. of NCT of Delhi, MCD, NDMC and Autonomous bodies under the control NCT of Delhi.

On the basis of records made available following irregularities/shortcoming have been noticed. Reasons thereof may be elucidated to audit-

i) Sub: Shortage of Staff (Ref. Memo No18 Dated 15-9-2009)

As per information furnished by the Department/Board, it has been noticed that against the 128 posts sanctioned strength of staff, 40 posts i.e. 30% are lying vacant and 9 officials (1 STO, 1 OS from DSW and 4 UDC, 2 LDC, 1 Peon from Education Deptt.) have been posted in the Board on diverted capacity. Efforts made by the department to fill these vacant posts may be elucidated to audit.

ii) The department was requested vide R & I memo No. 2 & 3 dated 4-9-2009 and subsequent reminder dated 8, 10, and 14-9-2009 to furnish the information in r/o documents/records which cover under secret services instrument and exempted for scrutiny and file relating to destruction of sub vouchers of secret service expenditure during the year 2008-09 respectively, which had not been furnished by the department.

iii) The information in r/o functions of the Board i.e. completion of requisition received from the user department for various posts in different department, Advertisement in the News papers, to conduct examination, declaration of result and furnishing the dossiers of selected candidate to the user department and requisition of the department, which are still pending with the board, time framed by the Board for selection of Candidates were required vide R & I memo No 5 dated 7-9-2009 and subsequent reminders dated 10-9-2009 & 14-9-2009, which had not been furnished by the Department except the list of examinations conducted during 2008-09. In the absence of the required information's/ records audit could not comment on the functions of the Board.

97/C (69) 24/c

Para-28

PARA NO - 31 (Para No 2 of 2008-09)

Para no. 2

Para 31

Para 28

57/c (3) (4) (6) (11)

Sub: Reconciliation of IPOs & Register of Valuables

The department was requested to furnish the information in r/o Total No. of applications received against the advertised posts, Nos. of application exempted for IPO, Nos. of IPO received and total amount of IPO submitted into Post office for issuance of Cheque and Remittance/realization of Cheque by the Bank and Reconciliations thereof by the PAO along with the register of Valuable for verification, Which had not been furnished except DDO of the Board had informed that, during 2008-09 total 354199 Nos. of IPOs of the Value of Rs. 1,82,68,083 were sent to the Krishna Nagar Post Office but the Cheques of said amount could not received upto 31-3-2009 from the Post Office. Out of the above IPOs following IPO's were sent to post office in the month of 06 & 07/08 for issuance of cheques:-

S. No.	Date of Submission of IPO's	Numbers of IPO's	Value of IPO's
1.	13/06/2008	25000	11,70,000/-
2.	13/06/2008	25000	18,25,000/-
3.	30/06/2008	56000	34,50,000/-
4.	22/07/2008	84900	49,49,520/-

The information of remittances/realization of cheques and reconciliation thereof by the PAO had not been furnished by the Department.

The Department was asked to furnish the register of Valuable for verification of IPOs of the Value of Rs. 1.83 Crore (approx.) but it has not been produce for scrutiny. Due to the non furnishing the complete information in r/o actual No. of IPOs received with applications and realization/reconciliation of the amount thereof it could not be ascertained whether entire amount of IPOs received in the Board have been deposited into Govt. Ac.

PARA No. 3 (Reference Memo No.10 dated 11-9-2009)

Sub: Purchases

A. Non Consumable Stores.

Test check of the records of procurement of furniture items(20 No. Steel Racks & 2 No. of Steel Almirahs) of Rs. 167062/- from M/s Oberoi Furniture's, following irregularities have noticed:-

The Department had not completed the codal formalities for procurement of these items, which is violation of Rule 151 of General Financial Rules, 2005 as under:-

Para 29

Para-29

Para 32

96/c (63) 22/c

56/c (30) (48) (39) (45)

- a. The Department had obtained these quotations, only four selected private suppliers and the quotations had not been invited from the Govt. cooperative stores.
- b. Web based publicity has not been made to identify the higher number of suppliers to obtain more responsive bids on competitive bases.
- c. Quotations were sent on 19-8-2008 and date of opening of tenders was fixed on 22-8-2008 i.e. after 3 days.
- d. The documents in respect of TIN of Trade & Tax department & PAN of income tax department of the firms i.e. M/s Oberoi Furniture & M/s Sunprakash furniture which were required with the quotations had not been obtained/provided to Audit.

Hence the procurement of furniture items made by the Deptt. is irregular, which may be got regularized from the competent authority under intimation to audit.

B. Purchase of stationery Stores, (Ref. Memo No. 12 dated 11-9-2009)

Test check of the records for procurement of Stationery Stores following irregularities have been noticed:-

- a. Following items which were procured on 30.11.2008 are lying in the store. Reasons for non issuance/blockade of funds may be elucidated to audit.

S. No.	Items	O.B of Stock Register	Procured on 30-11-2008	Items issued till date	Balance	Cost of Balance items
1.	Pen Drive	5	27	2	26	Rs. 33670+Vat
2.	Photocopy Papers A3	-	48	11	37	Rs. 12025+Vat
3.	Photocopy Papers A4	4	200	58	146	Rs. 23360+Vat

- (b). The Tenders of stationery items under which the procurement had made in 2008-09, had not been sent to the Regd. supplier by Regd. Post/Speed Post/Courier under Rule 151 of GFR nor the Deptt had produced/proof of Web publicity to identify higher nos. of supplier. The L-1 (lowest rate) has not been rounded in the comparative statement by the purchase subcommittee, which is irregular.

C. Staff Procurement of Mobile Phones (7 Nos. hand. Sets) and payment of user charges-irregularities thereof. (Reference Memo No.11 dated 11-9-2009)

95/c (58) 62/82/c

55/c (28) 69 38 54

Test check of the records for procurement of 7 Nos. Mobile Phones for Joint Secretary/Dy. Secretaries of the DSSS Board and user charges thereof, it has been observed that as per the approval of Principal Secretary (Finance) dated 16-10-2007 "FD Concur with purchase/provision of Seven mobile phones for the above mentioned officers Subject to the norms for Non entitled officers and subject to the closed user group facility and grant billing for all mobile phones in DSSSB in the interest of economy", but the department had procured these mobile phones of Rs. 9900/- each and user charges has been paid @ Rs. 1500/- P.M. to each officer, Which facility has been provided to entitled officers by the Finance Deptt., which is irregular.

It may be clarified under which circumstances the amount of Mobile phones and user charges had not been restricted and violated the orders of the Pr. Secretary (Finance).

D. Sub: Laxity in execution of Agreement. (Ref. Memo No.14 dated 14-9-2009)

Test check of records/files following irregularities have been noticed:-

- (i) As per rule 204 of General Financial Rules, 2005 no work should be commenced without proper execution of an agreement which should be executed within 21 days after the issue of letter of acceptance and recovery of damage for default should be part of the contract, but it has been observed that the Deptt. had awarded the work of hiring of vehicles to M/s BNV Taxi Services vide letter No. 55 (153)/DSSSB/Exam/ 2007/ 18819 dt. 31-7-2008 w.e.f. 1-8-2008 for one year but the agreement was executed on 24-3-2009 i.e. after 8 months of award the work, which is irregular and violation of rules.
- (ii) The work of Pre-examination activities was awarded to M/s ICN (India) Pvt. Ltd. Vide letter No. F 55(288)Exam/08/19131 dt. 16-10-2008 and the agreement thereof had been executed on 19-1-2009. But the payment of the bills for 7/2008 to 18-1-2009 had made to the contractor without the execution of agreement, which is irregular and violation of rules.

for 30

Para-30

PARA No. 4

Para No 23 (Para No 4 of 2008-09)

(Reference Memo No. 04 dated 8-9-2009)

Sub: Out Sourcing Services

A. Sanitation Services

The department awarded the work of sanitation services vide letter no. 13/11/02/CT/DSSSB/5216 dated: 30/06/2008 to M/s. Shivalik House keeping services for the period 01/07/2008 to 30/09/2008 on the rate contract of Director of Health services and extended upto 31/12/2008 but approval of competent authority has not been obtained and the work of sanitation was awarded to M/s. Sunrise enterprises on the rate contract of UTCS vide letter dated 24/12/2008 w.e.f. 01/01/2009 and extended upto 30/09/2009 without obtaining the approval of the competent authority.

58
94/c (6)

SM/c
25
25
25
25

Further the agreement with M/s Sunrise Enterprises has not been executed/ signed by the department till date (08/09) and payment is being made regularly to the contractor which is irregular and violation of rules 204 of GFR, 2005.

2. Payment for sanitation Services had made during the year 2008-09 to M/s Shivalik House Keeping Services and M/s Sunrise Enterprises but following documents/Certificates have not been obtained/produced before its payment.

- (i) License of Contract under Contract Labour (R&A) Act, 1970.
- (ii) Documents/Records for payment of EPF/ESI etc. of the workers & Service Tax.
- (iii) Certificate for payment had made to the workers before the representative of the Department.
- (iv) Renewal of Performance guarantee (Managers Cheque) furnished by M/s Sunrise Enterprises expired on 23-8-2009.

Reasons of above irregularities may be elucidated to audit

B. Security Services (Ref. Memo No. 05 dated 8-9-2009)

- (i) M/s Gourav Enterprises (w.e.f 1-4-2007 to 31-12-2008)

The Department had awarded the work of Security services of the Board to M/s Gourav Enterprises w.e.f. 1-4-2007 to 31-12-2008 vide letter F. 3(11)2002/CTDSSSB/1277 dated 13-3-2007 and agreement had executed on 13-7-2007 and the contract of Security Services for the period 1-1-2009 to 31-12-2009 was awarded vide letter dated 24-12-2008 to M/s Sky Security, but the agreement had executed on 26-2-2009 which is violation of rules 204 of GFR 2005.

The Department had not obtained/produced the following documents/records of the Contractor i.e. M/s Gourav Enterprise before making the payment as per the terms & conditions of agreement

- (i) License of Contract under Contract Labour (R&A) Act, 1970.
- (ii) Documents/Records for payment of EPF/ESI etc. of the workers & Service Tax.
- (iii) Discharge Certificate of 75% staff deployed from the category of Ex-service Man/Para Military persons up to the age of 60 years.

2. M/s Sky Security had not furnished/obtained by the Department the records/documents for proof for the payment in r/o CPF/ESI/Service tax etc before the payment of wages of workers made to the contractor as per the terms & condition of the agreement, which is irregular

17
17
17
Para-31

~~Para-31~~ ~~Para-34~~
Para No-34 (Para No. 54, 2008-09)

93/C
57
60

SBK
27
57
57
88
42

E. Laziness in Adjustment of Advances.

(Reference Memo No. 02 dated 4-9-2009)

During the test check of Advance Register, following irregularities/ shortcomings have been observed:-

As per Rule 162 of Receipt & Payment Rules, 1983 the detailed bill should be submitted by the end of the month in which the advances was drawn, but it has been observed that these advances (as shown in the Annexure-K) have not been adjusted within the stipulated period and are lying unadjusted for the period as shown against each, which is irregular & violation of Rules.

- (ii) The Advance drawn at Sr. No. 3 & 4, name of officer for which it was drawn has not been recorded in the advance register.
- (iii) The advance register maintained by the Board is an unauthentic record, which is incomplete order and it has never been signed/authenticated by the DDO. Hence entries made in the register in r/o advance drawn and adjustment thereof could not be verified. The register is in torn condition. The balances of advance of the previous year have not been taken in the year 2008-09.

Reasons of above irregularities may be elucidated to audit.

79/c
56
59

52/c

52 26
35 8
41

C. Service Book.

(Reference Memo No.16 dated 14-9-2009)

- 1 The Pay of Ms. P.L. Vinayak, Dy. Secy. (Gr.-I) has been fixed in the non-functional pay scale of 8000-13500 w.e.f. 1-1-1996 vide order No. 8948-56 dated 2-11-2008 against the clarification of Services order No.F 2/22/2007/S-1/Pt./File/ 308 dated 6-2-2008 & No. F 2/22/07/S-1/Lit./Pt-II/ 2282 dt. 18-7-2008. As per the clarification dated 6-2-2008 the pay fixed of the officer is incorrect but the department had not produced the clarification dt. 18-7-2008 under which the pay of Smt. Vinayak has been upgraded w.e.f. 1-1-1996. Resulting in the pay fixation of the officer could not be verified, which may be reviewed as per the clarifications under intimation to Audit.
- 2 Pay in respect of Sh. Sunil Kr. Steno, Gr.II as on 1-1-2006 was Rs. 5500/- should be fixed as Rs 10230+4200 w.e.f. 1-1-2006 instead of Rs. 10220+4200 as on 1-1-2006 which may be corrected after due verification of facts and figures under intimation to audit. Pay fixation order have not been recorded in the service book of the officials.

D. AMC of Toshiba Photo Copier Machine/E.Studio.

(Reference Memo No. 06 dated 8-9-2009)

During the test check of the records of Annual Maintenance Contract following irregularities have been noticed:-

The Department had made the advance payment of Rs. 111798/- vide Bill No. 272 dated 21-8-2008 to M/s HCL Info systems Ltd. for the AMC charges of 7 Nos. Toshiba Photo Copier Machine/E Studio for the period 15-8-2008 to 14-8-2009 without incorporating any terms & condition of the Contract as under:-

1. Bank guarantee to cover the risk of balance payment of Rs. 111798/-
2. Penalty clause for deduction of amount on A/c of unsatisfactory services.
3. Period for attending the complaint/rectifying the defects and penalty thereof.

As per the report of the Dy. Secy.(PP) the complaint for non functioning of the machine was made on 16-10-2008, but said defect was removed/rectified on 27-10-2008. In the absence of the incorporating the penalty clause in the contract action against the firm could not be taken.

Reasons of above irregularities may be stipulated to audit.

E Fidelity Bond. (Reference Memo No. 08 dated 9-9-2009)

9/1/08
58
58

50/c

25
58
24
5
40

As per rule 275 of GFR, 2005 the Govt. servant who handles cash, shall be required to furnish security/fidelity Bond. It has been observed that the Bond of the Cashier for the year 2008-09, has not been made available as the same was not executed/furnished by the cashier of the Department/Board. If the Govt. servant fails to submit the premium receipt, he shall not be allowed to perform the duties of his post. Circumstances under which the same was not obtained from the cashier may please be elucidated to audit.

It may be explained what safeguard was taken for any loss of Govt. money during the period for which no fidelity bond was furnished. Thus in the absence of the same Govt. interest was not protested.

Necessary action may be taken accordingly under intimation to audit.

F. Stock Register (Non Consumable/Consumable).

(Reference Memo No. 09 dated 10-9-2009)

During the test check of stock registers Non Consumable/Consumable, following irregularities/shortcomings have been observed:

1. Annual Physical verification of the store (Cons./Non Cons.) under Rule 192 of GFR, 2005 has not been done w.e.f. 2003-04. Hence correctness of Stores could not be ascertained.
2. Mobile Phones (7 Nos.) were purchased, but date of purchase, cost, signature of store incharge and date of issuance has not been recorded.
- (ii) Smt. Achla Singh, DS and Sh. Rajesh Goel, DS were transferred but the hand set thereof have not been received back. These sets may be obtained from these officers or cost of said hand set may be recovered under intimation to audit.
3. The Stock register (Non consumable) has not been maintained properly and is in incomplete order.
Progressive total of the property items have not been worked out. The balances of these items have been reduced (as Astt. Table, Steel Stool Square Top, Computer Table, Revolving Chair high back, Visitor Chair , Fridge etc.) without the auction or transfer to other Department, which is irregular.
4. Non Consumable items like Electric Kettle, Locks, Leather bags, Office Bag, Table Top have been entered in General/Consumable Stock Register.
5. 2 Nos. Mike set purchased on 11-8-2008 vide bill No. 334 from M/s Ishan Electronic are lying idle in store till date.
6. Separate issue/Placement register for Non Consumable store has not been maintained nor have indents thereof been produced.
7. Following items were procured as shown against each, but cost thereof has not been recorded:

Date of purchase

90/c
56
57
77/c
44
54
33
38

2. Head Phone

26-12-2008

Reasons of above irregularities may be elucidated to audit.

G. Postage Stamps Register, (Ref. Memo No.16 dated 14-9-2009)

During the test check of Postage Stamps Register and Dispatch register, the following irregularities have been observed:-

S.No.	Date	As per Issue Register Postage stamps(Rs.)	As per Dispatch Register used stamps (Rs.)	variation
1.	17-2-2009	438	399	-39
2.	18-2-2009	-	438	+438
3.	23-2-2009	332	12	-320
4.	2-3-2009	462	472	+10
5.	3-3-2009	502	522	+20
6.	27-3-2009	578	737	+159
7.	30-3-32009	32	85	+53

2. Postage stamps register has not been signed/authenticated by the competent authority. Hence authenticity of the register could not be ascertained.

Reasons of above irregularities may be elucidated to audit.

76/c
89/c
56

w/c

32
56
(Annexure-K)
37

S.No.	Advance drawn vide Bill No./Date	Amount	Name of Firm	Period of delay up to 8/2009	
				Year	Month
1.	137/20-6-2005	Rs. 66340	M/s NICSI	4	2
2.	336/10-11-2005	Rs. 16000	M/s ICN Ltd.	3	10
3.	471/17-3-2006	Rs. 40000	For skill test	3	5
4.	526/9-3-2007	Rs. 40000	For Evaluation of Answer Sheet	2	6
5.	529/9-3-2007	Rs. 8501216	M/s DSIIDC	2	6
6.	551/15-3-2007	Rs. 170000	M/s NICSI	2	5
7.	312/15-10-2007	Rs. 63000	TA advance to Sh. C.P.Tripathi, Secy. transferred to Goa	1	10
8.	398/29-11-2007	Rs. 53286	M/s NICSI	1	9
9.	646/28-3-2008	Rs. 1219489	M/s NICSI	1	5

75/82
88/C
58

Para-32

~~Part-4~~

46/C
20
55

~~Para 32~~

CURRENT AUDIT REPORT

Para 26 (19.09.2009-10)

Para No. 1 (Refer Audit Memo No.4 dated 24.06.2010)

Sub:- Payment of Service tax without ensuring mandatory requirement of Service Tax Registration Number.

In the following cases the concerned agencies have not mentioned its Service Tax Registration in their Bill/Invoice while claiming the amount from the DSSSB.

1. Payment on account of Sanitation Services.

As per O.M. No. 1/6/2004-AC/4544 dt. 31/12/04 issued by Finance (Accounts) Department, GNCT of Delhi, "The payment to service providers be released only after reference of Service Tax Registration Number/Service Tax Code and Accounting code in the invoices/receipts.

During the test check of contingent bills by the Audit Team, it noted that the DSSSB outsourced sanitation services of its building and for the purpose it deployed the agency 'M/s. Sunrise Enterprises.

The Audit Team also noted that in the following cases while releasing the payment to the aforesaid Agency, the DDO has not ensured the mandatory requirement of providing the service tax registration number /service tax code and accounting code by the aforesaid agency in their invoice/receipts though which includes the component of service tax :-

S. No.	Bill No.	Date	Amount of Service Tax (in Rs.)
1.	365 (CB 828 dt 26.3.10)	01/02/10	2151.75
2.	358 -do-	01/01/10	2151.75

The audit feels that in the past also the aforesaid agency had furnished similar type of invoice/bill to the DSSSB and claimed service tax. The total amount paid to the agency as service tax in the past is required to be worked out by the Accounts Branch and shall call for the necessary documents from the agency in support of depositing the service tax, collected by it from the DSSSB for providing sanitation services, into the government Account under intimation to Audit. Further the DDO shall ensure that in

86/c
 88
 83-17/c

the disposal of stores in the instant case exceeds Rs.1,50,000/- the approval of the Finance Department was must but the same was not obtained by the DSSSB. Hence, the DSSSB may obtain the ex-post facto approval of the competent authority to regularize the action in the instant case under intimation to audit.

Para No. 3 (Refer Audit Memo No.10 dated 28.06.2010)

Page - 34

Para 34

Sub:- Hiring of vehicles.

The DSSSB is hiring the vehicles on monthly basis and day to day basis for exam related activities from M/s. Mukhija Travels. The clause 1 to para 5 of the terms and conditions of the tender stipulates that the vehicles provided by the contractor should bear commercial registration numbers and should have comprehensive insurance and drivers so provided with the vehicle shall have commercial driving license and badges

The test check of the bills for the month of March, 2010, the audit has noted that the DSSSB has made the payment to M/s. Mukhija Travels on account of hiring of vehicles during the examination days as well as for office use as per details given below:-

S. No.	Amount drawn vide Bill No. & Date	Bill No. & Date of M/s. Mukhija Travels	Amount (in Rs.)
1.	CB-789 dated 4/3/2010.	523 dated 21.01.2010	13,398.00
2.	-do-	521 to 524 dated 13.01.2010	72,061.00
3.	CB-837 dated 31/3/2010.	533 to 536 dated 10.02.2010 & 563 to 566 dated 15.03.2010	1,50,968.00
4.	-do-	537, 539 dated 27.02.2010, 568-569 dated 19.03.2010 & 570 dated 21.03.2010	1,21,661.00
5.	-do-	532 dated 10.02.2010 & 581 dated 16.03.2010	37,742.00

The perusal of the Bill furnished by the aforesaid agency reveals that it has not quoted commercial registration number of the vehicles provided by him (i.e. the agency has mentioned the registration number only but not mentioned the series of the vehicle i.e. DL1Y etc. to identify that the vehicles supplied by him are registered as taxis/commercial vehicles and not as private vehicles).

In view of the above, the suggestion of the audit is that the DSSSB may direct the aforesaid agency to mention the commercial registration number of the vehicles.

RS/C (43) 32-77/c

43

(17) (18) (27) (32)

vehicles provided by him for the purpose while raising the bills and also an undertaking/certificate to the effect that all the vehicles provided by him to DSSSB are commercial vehicles and satisfy the requirements stipulated in the clause I of para 5 of the tender. By doing so we may ensure that the department is not violating the provisions of the Motor Vehicles Act and the rules framed thereunder.

~~Para No. 4~~ (Refer Audit Memo No.11 dated 23.06.2010)

~~Para No. 4~~ Sub:- Non execution of agreement in hiring of vehicles.

The DSSSB has awarded the work for supply of vehicles on monthly basis and on day to day basis to M/s. Mukhija Travels for a period of one year i.e. 01.09.2009 to 31.08.2010. The clauses (v) and (vi) of the Rule 204 of the General Financial Rules, 2005 governing the general principles for contract stipulates that no work of any kind should be commenced without proper execution of an agreement and the contract document, where necessary, should be executed within 21 days of the issue of letter of acceptance. Non fulfillment of this condition of executing a contract by the contractor or supplier would constitute sufficient ground for annulment of the award and forfeiture of earnest money deposit.

The perusal of the relevant file of the examination branch reveals that though M/s. Mukhija Travels has started to supply the vehicles to DSSSB on monthly basis w.e.f. 01.09.2009 and on day to day basis in the examinations dated 13.09.2009 onwards but the agency has not executed a formal agreement with the DSSSB till date. Since the contractor has to comply a series of requirements given in the terms and conditions stipulated in Para 5 of the tender and also the DSSSB has the right to penalize the contractor for violation of clause w to y of the para 5 referred above, the audit feels that execution of agreement as envisaged under Rule 204 of the General Financial Rules, 2005 is must and has a vital role to play in decision making.

The reason for non execution of agreement in the instant case is required to be explained to audit and a formal agreement to be executed with the contractor immediately to comply the codal provisions referred above under intimation to audit.

~~Para No. 5~~ (Refer Audit Memo No.19 dated 23.06.2010)

~~Para No. 5~~ Sub:- Non deduction of TDS on work done from the bill of sanitation contractor.

As per provisions of section 36 A of the Income Tax Act, 1961 and Rule 59 of DVAT Rules, 2005, any person who is responsible for execution of a work contract shall deduct TDS of Rs. 20000/- or more at the rate of 2%. The TDS so deducted has to be deposited in the govt. treasury within the expiry of 15 days following the end of the month in which tax was deducted. It is found that the govt. departments and contractors engaged in other maintenance work covered under the definition of work contract have not deducted TDS on the transfer of material and

Compliance with supply no. 886 dated 21/9/12

Para - 35
Para 35

71/c
48
57

84/c

42/c
31
36
62

agreement/contract value is more than Rs. 20000/-, the departments are required to obtain TAN number and deduct TDS @ 2% from the bills of contractor.

As per clause contained in the agreement with M/s. Sunrise Enterprises, the labour and materials are to be provided by the agency. Hence, the DSSSB should deduct tax on work contract from the contractor as per provision of the DVAT Act and rule mentioned above.

However, it has been noticed that the same has not been deducted from the contractor's bill. The TDS as per DVAT Act/Rule may be deducted from the contractor's bill w.e.f. the date of award of contract and be deposited into govt. account under intimation to audit.

Para 36
Para 36

Para No. 6 (Refer Audit Memo No. 22 dated 02.07.2010)

Sub:- Non observance of E-procurement system

According to the Department of Information & Technology's order No. F.10(a)/2007/IT/3725-45 DT. 02/07/09, e-procurement system should be compulsorily implemented for all tenders over Rs. 2 lakh.

On the test check of purchase files, it has been noted that though the DSSSB has invited tenders for purchase of stationary and store items, the estimated cost of which was Rs. 5,00,000/- by sending NITs to 20 firms through speed post on 08/07/09 but it has not observed the e-procurement system in the above case. Thus the DSSSB has violated the instruction of e-procurement system. The reason for violation may be elucidated to audit. In future, the DSSSB shall follow the instructions issued by GNCTD strictly while procuring the goods/services in its department.

Para 37

Para No. 7 (Refer Audit Memo No. 23 dated 02.07.2010)

Sub:- Grant of annual increments under revised pay structure of the CCS (Revised Pay) Rules, 2008.

S. N o.	Name & Designation of the official.	Date of Increment	Increment admissible	Increment granted	Basic Pay admissible	Basic Pay granted	Overpayment upto June, 10 to be recovered (in Rs.)
1	Sh. G.C.Lohani, Dy. Secy	01/07/06	700	710	18650	18860	
		01/07/07	730	730	18897	19390	
		01/07/08	750	750	19397	20140	823
		01/07/09	770	770	20100	20910	

Handwritten notes and signatures:
 21/5/13
 823
 21/5/13

83/c
70/c
45
25

2	Sh. Umil Sharma, UDC	01/07/08	480	400	12300	12310	366
		01/07/09	500	500	12800	12810	
Total							989

According to G.I., M.F., O.M. No. F. No. 11/2008-IC, dated 29/01/09, in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. During the test check of Pay Commission pay fixation cases the following discrepancies have been observed in the annual increments granted in the following cases:-

All other similar cases after implementation of 6th CPC may be reviewed at the level of the department and increments may be granted according to the G.I., M.F., O.M. No. F. No. 11/2008-IC, dated 29/01/09. Necessary recovery in this regard may be made under intimation to Audit.

It is also observed that the entries regarding pay fixation and grant of annual increment have not been made in the service books which may be done immediately.

37
Para-87
Para-8
Para-41
Sub:- Discrepancies In the LTC Bills.

During the test check of LTC bills for the period 2008-2010, the following discrepancies have been observed in the bills of the following officials:-

1. Shri Abdul Matin, SUPDT. (D)

Shri Abdul Matin, Supdt., has been granted reimbursement of Rs.48,850/- vide Bill No.788 dated 04.03.2010 for the expenses incurred by him and his family from Delhi to Guntoor, A.P. and back for the period 08-09. In the aforesaid Bill, the audit has observed the following:-

- (a) As per Ministry of Finance No. F. No. 11/2005 dated the 24th March, 2006 it has been stipulated that wherever the officer seeks to utilize the service of travel agents, it should be limited to Messrs. Balmer Lawrie & Company and Messrs. A. S. Balmer & Co. from that

B2/C 69/C
58
49

40/C
58
24
49

the Delhi Government has authorized DT&TDC for the purpose. However, in the instant case the journey tickets have been booked by Shri Abdul Matin through "Golden Phonix" a non-approved travel agents by the GOI/GNCTD for such purposes. Hence, the ex post facto approval of the competent authority, may please be obtained for the claim already allowed by the DSSSB, for booking of tickets through a non-approved travel agent in relaxation of laid down instructions of GOI/GNCTD.

- (b) It is also not clear whether the claim of the officer was restricted as per CCS (LTC) Rules i.e. LTC-80 etc. If not, the same may be restricted accordingly.
- (c) As per instructions issued by the Ministry of Personnel, Public Grievances & Pension (DOPT) the LTC facility shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body. The perusal of the bill of the officer further reveals that Private Taxi Fares have been reimbursed to the official though which was not admissible during LTC as per GOI instructions referred to above. Hence, the claim is required to be restricted accordingly.

Shri Sanjeev Kumar, Grade-II (DASS).

Shri Sanjeev Kumar, Grade-II has been granted LTC (North East) reimbursement of Rs.13,028/- vide Bill No.753 dated 5/2/10 for the journey performed by him from Delhi to Gangtok and back. In the aforesaid bill the audit has observed the following discrepancies:-

- (a) According to GOI, Ministry of Personnel, Public Grievances & Pension (DOPT)'s O.M. No.31011/2/2006-Estt.(A) dated 27.07.2006 it has been stipulated that in all cases of air travel covered by LTC where the GOI bears the cost of air passage, the official may travel by AIR INDIA only. Whereas Shri Sanjeev Kumar has performed the journey by private airlines. Moreover, the restriction imposed by GOI on 27.07.09 was removed to non-entitled category only w.e.f. 11.03.2010. Hence, the ex-post facto approval of the competent authority is required in the instant case for regularisation of payment made to him on account of journey performed by private airlines.
- (b) The LTC facility to travel by air in relation to non-entitled posts was allowed by the GOI in the NORTH EAST direction for non-entitled posts falling under Group B and above. In the instant case, the post of Grade-II, DASS in GNCTD is a non-entitled post. Hence, the facility

81/ (45) (48) 68/c

21/ (13) (23) (28)

allowed by the GOI to travel by Air in the NORTH EAST is not applicable to the above official. Hence, the claim is required to be restricted as per provisions of the CCS (LTC) Rules.

(c) As per instructions issued by the Ministry of Personnel, Public Grievances & Pension (D.P.P.) the LTC facility shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or local body. The perusal of the bill of the official further reveals that the Taxicab Fare have been reimbursed to the official though which is not admissible being LTC as per GOI instructions referred to above. Hence, the claim is required to be restricted accordingly.

The reply dated 07.07.2011 sent to the Accounts Officers is gone through and is not acceptable in view of the instructions referred above. Hence action proposed may be taken on the estimation to audit.

Party No. 42
Para 42
9 of 2009/1
Page 42

Para No. 09 (Refer Memo No. 710/2009/1)

Sub:- Non-production of records

The following records which may be shown to next audit.

1. GAR-6 Stock Register
2. Property Register
3. Dead Stock Register
4. Register of unservice
5. Liveries Register
6. Service Postage Stamp R
7. Spouse Information

Taken

Sudheesh N.G.
(Sudheesh N.G.)
I.A.O, Party No. VI

Page-38

807 C
 42
 47

Page-38

43 Page 43

381
 22
 23

Para No. 3 (Refer Audit Memo No. 11 dated 10/09/2012)

Sub. Non maintenance of Register of valuables (GAR-5)

As per Receipts and Payments Rules 13 (ii) exception (c) and note -3 below Rule 13, the Receipts in the form of Demand Drafts etc should be entered in the Register of Valuables (Form GAR-5) and remitted in to Govt. Account through accredited banks. The DSSSB is receiving large number of IPOs and Demand Drafts as examination fees from candidates. It has not maintained the Register of Valuables in Form GAR-5 which was pointed out in the previous Audit report also. A register mentioned as valuable register produced to Audit does not bear any signature of DDO or not even the initials of dealing hand/cashier certifying the entries pasted in it in the absence of which it cannot be considered as an Authentic Record.

As per the information provided to the Audit by the Accounts Branch it is observed that a variation between the remittances and the receipts were during the year 2010-11 & 2011-2012 as under:-

Year	Receipts (in Rs.)	Remittances in Govt. A/c (in Rs.)	Variation
2010-2011	2,58,17,568	2,58,17,568	
2011-2012	1,64,66,335	1,44,46,130	20,20,205

The reason for variation has been stated as non-remittance of money by the Post Office. Efforts may be made for the clearance of the variation and regular remittance of the amount to Govt. A/c under intimation to Audit.

Para-39

Para No. 4 (Refer Audit Memo No. 8 dated 10/09/2012)

Sub: Information regarding examination fees

The following information/records for the year 2010-2012 were produced to Audit for observation by the scrutiny branch of DSSSB:-

- (1) All the candidate's records related with the examination conducted by the DSSSB
- (2) Details of examinations conducted during the year 2010-11 and 2011-12 with the fees collected from the candidates in the following profile:-

Sl. No.	Name of Exams/ exam code	Examination type/ category/ level/ class structure	Fees collected (in Rs.) (in thousands wise)

The said information were not produced to Audit along with the receipts of govt. money and its remittance to Govt. A/c. The said information/records may be submitted to the Audit for its observation.

10/11/12
 10/11/12
 10/11/12

79/c
 (43) 66/c
 (40)

37/c
 (E)
 (24)
 (22)

The said information were not provided to Audit in the absence of which the actual receipts of govt. money and its remittance could not be verified by the Audit, so the said information/records may be shown to next audit.

Para No.-5 (Refer Audit Memo No.13 dated 12/09/2012)

Sub. Short recovery of Income Tax

From the Income Tax records for the period 2011-12, short recoveries of income tax has been observed in respect of the following officials:-

S. No.	Name & Designation of the officials	Amount	Short recoveries of Income tax @ 10%
1	Sh. Shyam Lal Kalakoti, Suptd.	Rs. 57,575/-	5757.50
2	Sh. Sanjeev Kumar, Sterb	Rs. 71484/-	7148.40
	TOTAL		(5757.50 + 7148.40) = 12905.90

The short recoveries of Income Tax of the concerned officials after due verification of relevant figures are as follows:-

Para No.-6 (Refer Audit Memo No.14 dated 12/09/2012)

Sub. Non deduction of TDS on work contract from

As per provisions of section 36 A of DAVT Act, 1953, any person who is responsible for making payments exceeding Rs. 10,000/- shall deduct TDS at the rate of 2%. In addition to that the provisions of section 36 A of DAVT Act, 1953, regarding AMC of computers, sanitations and other maintenance work under work contract, if there is transfer of material and agreement/contract, the contractor is required to obtain TAN number and deduct TDS on the bills of the contractor.

This fact has been pointed out in the previous audit report. It is observed that TDS is not deducted on the bills of Sanitation contractors.

Para 40

12/11/2012

69/2
 78/1
 42
 48

86/c
 4
 20
 21

Recovery may be made in this regard and compliance may be shown to the Audit. Henceforth the said clause may be mentioned in the terms and conditions of tenders as well as agreement in anticipation.

Para-41
 Para No-46 Page-41

Para No.-7 (Refer Audit Memo No.16 dated 17/09/2012)

Para-46

• Sub. Savings under Plan Head

From the budget allotment and reconciliation statement for the period 2010-2012, it has been noticed that the savings in the budget allotment in the Plan Scheme were as follows:-

Financial year	Head of A/c	Budget allotment (Rs. in thousands)	Actual expenditure (Rs. in thousands)	Savings (%)
2010-11	2051 (Plan)	11000	8200	24.6%
2011-12	2051 (Plan)	8730	6600	13.27%

From the above table it is observed that the department failed to meet the requirements accurately or to carry out regular monitoring of expenditure resulting in savings under Plan Heads. Moreover, the savings were also not surrendered to the Government in accordance with GFR effecting on the allocation of scarce financial resources to more useful activities.

Para-42
 Reason may be elucidated to the Audit
 Para No-47 Page-42

Para No.-8 (Refer Audit Memo No.10 dated 04/09/2012)

Pa

Sub. Stock Register.

During the scrutiny of Stock Registers maintained by the DSI, B, the following observations have been made by the Audit -- which is violation of GFR.

(1) Non conducting of Annual Physical Verification of Stock

As per Rule 192 of GFR physical verification of non consumable and consumable goods/materials should be undertaken at least once in a year and the output should be recorded in the corresponding registers. If any discrepancy is noticed, appropriate action by the competent authority should be taken. It has been noticed that physical verification of non consumable stores has not been conducted since 2003 onwards and of consumable stores for the period 2010-2012 has also not been conducted.

Separate issue/placement register for non consumable stores is not maintained nor have the indents thereof been produced to Audit. This may be taken up for improvement and shown to Audit.

77/c
24/c
47
48

25/c
19
20

(2) Improper maintenance of Non Consumable Register:-

In the Non Consumable Stock Register, the quantities of the stores have been shown as "Nil" which is irregular. Few instances are mentioned below:-

Sl. No.	Name of Item	Page No.	Qty. purchased	Balance shown
1	Assistant Table	01	29	Nil
2	Clerk Table	04	29	Nil
3	Computer	134	28	Nil
4	Printers	136	15	Nil
5	UPS	139	24	Nil
6	Locks	167	05	Nil
7	Mobile Phones	208	03	Nil
8	Almirah	23	107	Nil

The non consumable stock will be shown 'Nil' only after the condemnation/auction of such items was done and the cost of auctioned items deposited into Govt. Account.

(3) Computer Stock Register :-

The computer stores like CPU, Monitor, Printer, Laptop which are also non consumable stores in nature are also shown as Nil balance without condemnation/auction which is incorrect. Physical verification of computer stores purchased of which is in large quantity, DSS was also not been conducted as per the records provided to Audit.

Clarification may be elucidated to the Audit.

76/c (47) (48) 63/c

25/c (19) (20)

(2) Improper maintenance of Non Consumable Register:-

In the Non Consumable Stock Register, the quantities of the stores have been shown as "Nil" which is irregular. Few instances are mentioned below:-

Sl. No.	Name of Item	Page No.	Qty. purchased	Balance shown
1	Assistant Table		29	Nil
2	Clerk Table		29	Nil
3	Computer		28	Nil
4	Printers	6	15	Nil
5	UPS	9	24	
6	Locks		05	
7	Mobile Phones		3	
8	Almirah		107	

The non consumable stock will be shown as "Nil" only after the condemnation / auction of such items was done and the cost of auctioned items is credited into Govt. Account.

(3) Computer Stock Register :-

The computer stores like CPU, Monitor, Printer, Laptop etc. which are non consumable stores in nature are also shown as Nil balance without condemnation / auction which is incorrect. Physical verification of computer stores purchased in large quantity in DSS has also not been conducted as per the records provided to Auditor.

Clarification may be elucidated to the Auditor.

Para-43

Para-43

PARA NO.2

Para 49 (2012-13)

75/1
48
48

Ref. Memo No.22
Dated 20/5/2013 (75)

Subject: Recoveries of Rs. 5700/- on account of over payment of Family Planning Allowance for adoption of small family norms.

As per information given by the Accounts Branch, vide U.O. No.AQ/AC/DSSSB/2013 dated 16-05-13 and verifying the same from the Pay Bill Register maintained by the Accounts Branch of DSSSB, Karkardooma, Delhi the following short coming noticed by the audit :-

1. The sum of Rs. 5700/- excess paid on account of Family Planning Allowance for adoption of small family norms w.e.f. 01-09-2008 to Shri Jitender Kumar, who is Superintendent and now Deputy Secretary. The special pay on account of Family Planning Allowance for adoption of small family norms was granted to the officer in the scale of 6500-200-10500 w.e.f. 01-07-97 vide order No. Genl (M)/ 2002/210-213 dated Nil, order pasted in service book. The entry of the same not recorded in the Pay Bill Register of the officer. The Family Planning Allowances were revised vide order No. F.7 (20) 2008-E-III (A) by the Secretary, Ministry of Finance, Department of Expenditure, New Delhi 24th September 2008 in the pay band 9000-34800 with grade pay Rs.4600. The detail of over payment is given below :-

Period	Special Pay Drawn as per PBR	Excess paid	Total amount to be recovered
01-09-2008 to 31-05-2013	Rs. 550/- P.M.		Rs. 5700/-
Total			Rs. 5700/-

The over payment of Rs. 5700/- may be recovered after verification of facts and figures under intimation to audit. Other similar cases may also be

2. The entry of granting Special pay to the officer in their service books, which is irregular.

- (i) Smt. Madhu Gupta, A. D. (Plg.)
- (ii) Smt. Babita Sharma, Gr, II
- (iii) Shri Chaman Singh, Supdt.

Needful be done under intimation to :

74/ (39) (42) 6/12

Pages-44

Para 44

PARA NO.3.

Para 50 (2012-13)

30/11
Ref. Memo No.16

Dated 16/5/2011. (16)

Subject: Recovery of Rs. 4460/- on account of Tuition Fee

During the test check of Tuition Fee reimbursement bills of the office of the DSSSB, Govt. of N.C.T. of Delhi, Karkardooma, Delhi, for the audit period (2012-13) the following irregularities have been noticed in the bill no 228 dated 27-07-12.

Excess payment made as details given below to the following officials:-

S. No.	Name & Designation of employee	Name of child & class	Details of discrepancies noticed	Amount recoverable. (RS)
1.	Sanjeev Kumar Peon	Neha Kaushik, KG	Amount paid for admission of child for academic year 2010-11.	190/-
		Kanika Kaushik-II	Amount paid for admission of child is Rs.13900/- but only Rs.12750/- is for academic year 2010-11.	1240/-
2.	Pardeep kumar Bhagat, H/C	Lakshay Bhagat XII	Amount paid for admission of child is Rs.13500/- but only Rs.12750/- is for academic year 2010-11.	2250/-
3.	Sunil Kumar Gr. II Steno.	Muskan S.K VIII	Amount paid for admission of child is Rs.1500/- for academic year 2011-12.	780/-

The above amount may be recovered after due verification in all cases may also be reviewed. All other similar cases may also be reviewed.

PARA NO.5

Para 51 (2012-13)

Ref. Memo No. 11 dated 15/5/2012 and
Memo No. 18 dated 16/5/2013

Subject: Pay Fixation.

During the test check of service books provided to audit by the office of the D.S.S.B. Govt. of N.C.T. of Delhi, Karkardooma, Delhi, it is observed that the pay of Shri Gama, Statistical Assistant, and Smt. Madhu Gupta, S.O was fixed wrongly on the Implementation of 6th Central Pay Commission on 01-01-2006. The pay of Shri Gama, Statistical Assistant, on 01-01-2005 in the previous scale was Rs. 6200/- which is taken for fixation as Rs. 6550/- and the pay of Mrs. Madhu Gupta, Statistical Officer, on 01-01-2006 in the previous scale was Rs. 7600/- which is taken for fixation as Rs. 7950/- which is not correct. The same may be re fixed as under:-

Pay fixation of Sh. Gama, Statistical Asstt.

Particulars	Pay Fixed (as per service Book)	Pay to be Fixed as per revised pay scale 2006	Difference to be covered (In Rs.)
1	2	3	4
Pay in the previous scale on 01-01-2006	Rs. 6550/-	Rs. 6550/-	—
Pay as per 6 th CP.C. on 01-01-2006	12190 + 4200 = 16390/-	12190 + 4200 = 16390/-	+ Allowances
Annual Increment on 01-07-2006	12690 + 4200 = 16890/-	12690 + 4200 = 16890/-	+ Allowances
Annual Increment on 01-07-2007	13200 + 4200 = 17400/-	12510 + 4200 = 16710/-	+ Allowances
Granting 2 nd ACP on 20-10-2007	13730 + 4600 = 18330/-	12510 + 4600 = 17110/-	+ Allowances
A.I. on 01-07-2008	14280 + 4600 = 18880/-	12510 + 4600 = 17110/-	+ Allowances
A.I. on 01-07-2009	14850 + 4600 = 19450/-	12510 + 4600 = 17110/-	+ Allowances
A.I. on 01-07-2010	15440 + 4600 = 20040/-	12510 + 4600 = 17110/-	+ Allowances
A.I. on 01-07-2011	16050 + 4600 = 20650/-	12510 + 4600 = 17110/-	+ Allowances
A.I. on 01-07-2012	16670 + 4600 = 21270/-	12510 + 4600 = 17110/-	+ Allowances

Pay Fixation of Mrs Madhu Gupta, Statistical Officer.

Particulars	Pay Fixed (as per service Book)	Pay to be Fixed as per revised pay scale 2006	Difference to be covered (In Rs.)
1	2	3	4
Pay in the revised scale on 01-01-2006	Rs. 7950/-	Rs. 7950/-	—
Pay fixed as per 6 th CP.C. on 01-01-2006	14790 + 4200 = 18990/-	14790 + 4200 = 18990/-	+ Allowances
Annual Increment on 01-07-2006	15360 + 4200 = 19560/-	14790 + 4200 = 18990/-	+ Allowances
On promotion to the post of Statistical Officer w.e.f. 01-12-2006	15360 + 4600 = 19960/- (GP. Granted for promotion 01-12-06-07 as he opted fixation w.e.f. DNI)	14790 + 4600 = 19390/-	+ Allowances
Fixation on date of DNI(as per option)ie 01-07-07	15950 + 4200 = 20150/-	14790 + 4600 = 19390/-	+ Allowances
Pay after increment for Rs. 590/-in lower scale.	15950 + 4200 = 20150/-	14790 + 4600 = 19390/-	+ Allowances

59/1
 37
 40
 74

30/2

MP w.e.f. 01-09-2008			
Annual Increment on 01-07-2009	18540 + 4800	17700 + 4800	760/- + Allowances
Annual Increment on 01-07-2010	19240 + 4800	18100 + 4800	780/- + Allowances
Annual Increment on 01-07-2011	19970 + 4800	19160 + 4800	810/- + Allowances
Annual Increment on 01-07-2012	20720 + 4800	19880 + 4800	840/- + Allowances
D.N.I. 01-07-2013			

The overpayments of Pay and Allowances made to Shri. G. S. Statistical Officer may be calculated w.e.f. 01-01-2013 till date after verification of facts and figures, under intimation to audit.

All other similar cases may also be reviewed.

PARA NO. 6

Ref. Memo No.17
Dated 16/5/2013

Subject:- Excess paid on grant of Annual Increment under R. P. Rule 2008.

According to GOI Min. of Finance, OM F. No. 01/01/2008- 1C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paisa should be ignored, but any amount of a rupee should be rounded off to next multiple of 10. During the test check of 6th Pay Commission pay fixation cases the following discrepancies have been observed in the annual increments granted to the following officials:-

S. No.	Name & Designation of employee	Pay Granted	Pay Admissible	Excess Paid
1.	Kamal Sharma, Gr.II. Pay as on 01-01-2007	12160 +4200	12160 + 4200	w.e.f. 01-07-2008
	Annual Increment on 01-07-2008	12660+4200	12650+4200	10/- + Allowances
	3 rd MACP w.e.f. 01-01-09 Add Notional increment @3% and pay fixed on 01-01-09	13170+4600	13160+4600	10/- + Allowances
	A.I 01-07-2009	13710 +4600	13700 +4600	10/- + Allowances
	A.I 01-07-2010	14260+4600	14250 +4600	10/- + Allowances
	A.I 01-07-2011	14830+4600	14820 +4600	10/- + Allowances
	A.I 01-07-2012	15420+4600	15410+4600	10/- + Allowances
DNI 01-07-13				
2.	Sb. Sarya Pal Singh, UDC. Pay as on 01-07-2007	7780+1900	7780+1900	w.e.f. 01-07-2008
	Pay as on 01-07-2008	8080+1900	8070+1900	10/- + Allowances
	A.I 01-07-2009	8380+1900	8370+1900	10/- + Allowances
	A.I 01-07-2010	8690+1900	8680+1900	10/- + Allowances
	A.I 01-07-2011	9010+1900	9000+1900	10/- + Allowances
	A.I 01-07-2012	9340+1900	9330+1900	10/- + Allowances
	Pay as on Promotion 12-11-12	9680+2400	9670+2400	10/- + Allowances
DNI 01-07-13				

The amount of Increment and pay fixation should be re-casted up to date w.e.f the date mentioned against the above officials and over payment of pay & allowances be recovered after due verification of facts & figures under intimation to audit. All similar cases may be reviewed.

Para-47
Para-47

PARA No.7.

~~Para 53 (2012-13)~~

Audit Memo No.12

Dated :-10-05-13.

Subject: Revision of Pay due to grant of one increment on 01.01.2006(as one time Measure.)

During the test check of Service Books produced before the audit by the office of D.S.S.B. Karkardooma, Delhi it is observed that the benefit of one increment in the pre-revised pay scale as a onetime measure to the employees who were due to get their Annual increment between February to June-2006 and after getting their next increment in the revised pay structure on 01-07-2006 as per rule 10 of CCS(RP) Rule 2008 vide endorsement issued by the Finance Department, Govt. of N.C.T. of Delhi vide No.F.4(73)/Fin.(Est-III/2010-11 /Pt.II/dsv/319 dated 30-03-12, has not been given to the following officials:-

1. Shri Gaje Singh, LDC,(Annual increment due in pre revised scale on- 01-05-2006).
2. Shri Mahesh Kumar, UDC,(Annual increment due in pre revised scale on- 01-06-2006).

The pay of the above officials may be re-fixed as per above endorsement issued by the Finance Department, Govt. of N.C.T. of Delhi, under intimation to audit. All other similar cases may also be reviewed.

Further it is also noticed that the annual increment due on 01-07-2012 in respect of Sh. Mahesh Kumar UDC has not been entered in the Service Book.

Needful be done under intimation to audit.

89/c (34) 54/c (32)

Para-48

Para-48

PARA NO.8

Para 54 (2012-13)

27/10

Ref. Memo No. 15 dated 16/5/2013

Subject: - Stock Registers Non- Consumable.

During the test check of Stock Registers of office of the DSSSB, Govt. of N.C.T. of Delhi, Karkardooma, Delhi, for the audit period and the following irregularities have been noticed:-

1. Non- Consumable Registers

- a) Register is in a Torn Condition. The same may be got bind or replaced by New one.
- b) Balance of various items has been shown as NIL. Few examples are given below: -

S. No.	Name of Items	Stock Reg. Page No.	Items in Stock	Shown Issued	Balance/Remarks
1	Assistant Table 54x30x30	P-01	29	29	Balance shown Nil should be 29
2	Clerk Table 48x24x30	P-04	29	29	Balance shown Nil should be 29
3	Steel Table 6x3x2-1/2	P-09	05	05	Balance shown Nil should be 05
4	Steel Stool Square Top	P-10	39	39	Balance shown Nil should be 39
5	Officers Tables 4x2-1/2x2-1/2	P-11	01	01	Balance shown Nil should be 01
6	Officers Chairs	P-12	01	01	Balance shown Nil should be 01
7	Steel Filing Cabinet (4 drawers)	P-13	22	18	Balance 04 should be 22
8	Computer Table	P-16	25	23	Balance shown 02 should be 25
9	Computer Chair	P-19	25	17	Balance shown 8 should be 25
10	Computer Table 3x2x2-1/2	P-21	01	01	Balance shown nil should be 01
11	Almirah Steel 78x36x19	P-22	107	107	Balance shown nil should be 107
12	Steel Rack	P-25,26	58	--	Balance not shown should be 56
13	Revolving Chair High Back	P-29	08	08	Balance shown Nil should be 08
14	Revolving Chair Low back	P-31	02	02	Balance shown Nil should be 02
15	Visitors Chairs	P-32,33	83	83	Balance shown Nil should be 83
16	Hot Case	P-43	12	05	Balance shown Nil should be 12
17	Side Table	P-51	18	18	Balance shown Nil should be 18
18	Executive Table	P-56	03	03	Balance shown Nil should be 03
19	Printers	P-64	Not shown	09	Balance shown Nil should be 09
20	Mobile Phones	P-65,66	Not shown	08	Balance shown Nil should be 08
21	Cooler	P-77,78	29	--	Balance shown Nil should be 29
22	Photo Copier	P-88	02	02	Balance shown Nil should be 02
23	Laptop	P-93	05	05	Balance shown Nil should be 05
24	Nokia N-70	P-109, 110,111	08	07	Balance shown Nil should be 08
25	Water Cooler	P-115	02	02	Balance shown Nil should be 02
26	Photo Copier Machine	P-127	04	--	Balance shown Nil should be 04

The item should be shown as nil only when items transferred to some other department or auction after their Condemnation by the Condemnation Board.

- c) Physical verification Certificate is not recorded in the Stock Register during audit period by the Competent Authority, which's irregular. Physical verification should be done by the committee appointed by the competent authority and they should record the Annual Physical Verification Certificate in the stock register as per rule 192 (1) of G.F.R - 2005.
- d) The Department has the Vehicles but these vehicles are not entered in the Non Consumable Stock Register (Property Register), Which is irregular, needful be done and shown to next audit.

55/c
38
36

687

Para-48

Para-49

PART- II	Total	545744
CURRENT AUDIT REPORT	Received	499600
(01.04.2013 to 31.03.2015)	Balance	46144

PARA NO. 1
(Ref. Memo No. 15)

Sub: Short Recovery of Revenue — Rs. 46144/-

During the year 2012, Advertisement No. 2/2012 was issued inviting applications for a number of posts i.e. Post Code No. 02/2012 to 185/2012. Against these posts, the application fee prescribed was in the shape of Postal Orders. A total of Rs. 3,92,54,669/- has been received by the department as application fee in the form of Postal Orders. These postal orders were sent to the Senior Post Master, Krishna Nagar Post Office, Delhi 110092 for encashment and the details of which are given below:-

1. Letter No.F./IPO/ACCTTS/DSSSB/02-2012/2013/784 dt. 28/01/2013 for Rs. 1,85,00,000/-
 2. Letter No.F./IPO/ACCTTS/DSSSB/02-2012/2013/1450 dt. 07/02/2013 for Rs. 1,85,70,000/-
 3. Letter No.F./IPO/ACCTTS/DSSSB/02-2012/2013/1970 dt. 25/02/2013 for Rs. 21,84,669/-
- Total Rs. 3,92,54,669/-

During the scrutiny of the files, it has been found that the department has received from the Senior Post Master, Krishna Nagar, Delhi a sum of Rs. 3,87,08,925/- only which means a short recovery of Rs. 5,45,744/-.

In reference to the Audit memo dated 12/08/2015, the department informed the audit that out of the 84 sealed boxes received from the empanelled agency were sent to the Post Office as above and even after writing several letters and personal visits, the Post Office have so far reimbursed only 83 boxes and one box remains to be reimbursed which comes to Rs. 5,00,000/-. The remaining amount of Rs. 45,744/- is due to damage or missing of IPOs. The applications were collected through the empanelled agency i.e. Creative Info system Pvt. Ltd.

- (A) The audit of the view that more than 2 years have been elapsed since the IPOs were sent to the Post Office for realization and the amount is still pending. Hence, immediate steps be taken by the department to recover the amount from The Senior Post Master, Krishna Nagar, Delhi amounting to Rs.5,00,000/- which is lying with the post office.
- (B) The remaining amount of Rs.45,744/- be recovered from the empanelled agency provided the terms and conditions of the contract stipulates so. Otherwise necessary corrective action to recover the amount needs to be initiated.

Para-50

PARA No. 2
(Ref. Memo No. 3 & 8)

A. Sub: Grant of financial benefit of increment during the period of leave.

2014
2015

Under Revised Pay Rules, 2008, an employee, who is on leave on 1st of July, may be granted annual increment w.e.f. 1st of July of that year with the stipulation that financial benefit of increment shall be allowed on the date when the official joins his duty after return from leave. During test check of records, it is observed that following employees have been granted financial benefit of annual increment on 1st of July in respective years during the period of their leave as detailed below:

54/C
32
35
67/C

11/c

Name & Designation	Period of leave	Financial benefit of increment actually due from	Recovery as per Annexure-I
Smt. Saraswati, UDC	16.12.05 to 29.04.2006 (Maternity Leave)	30.04.2006	9730/-
Sh. Surender Singh, Driver	24.06.13 to 23.08.13 (Comm. Leave)	24.08.2013	4,419-
Total			14,149/-

Accordingly, recovery of overpayment of pay and allowances amounting to Rs. 14,149/- (Rs. Fourteen Thousand one Hundred Forty Nine only) has been worked out as per Annexure-I enclosed. The same may be recovered after due verification and shown to audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

B. Sub: Wrong pay fixation due to rounding off the increment to next multiple of 10.

Under Rule-7(A)(i) of Revised Pay Rules, 2008, the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10. It was further clarified vide O.M. No. F.1/1/2008-IC dated 29.01.2009 at Sl. No. 4, that in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10. During test check of records, it is observed that pay of Sh. Jai Prakash, UDC was not fixed in accordance with the instructions under revised pay rules, 2008, which is irregular. Accordingly, the pay of Sh. Jai Prakash, UDC may be re-fixed as under:

Period	Pay already fixed	Pay to be re-fixed
Pay as on 01.07.2006: 7620 + 2400		
Pay as on 01.07.2007	7930 + 2400	7920 + 2400
Pay as on 01.07.2008	8240 + 2400	8230 + 2400
Pay as on 01.07.2009	8560 + 2400	8550 + 2400
Pay as on 01.07.2010	8890 + 2400	8880 + 2400
Pay as on 01.07.2011	9230 + 2400	9220 + 2400
Pay as on 01.07.2012	9580 + 2400	9570 + 2400
Pay as on 01.07.2013	9940 + 2400	9930 + 2400
Pay as on 01.07.2014	10310 + 2400	10300 + 2400

Recovery of overpayment of pay on account of wrong fixation is worked out to Rs. 1,674/- (Rs. One Thousand Six Hundred Seventy Four only) as per Annexure-II, which may be made after due verification and shown to Audit. In addition, recovery from April-2015 onwards till the time of Re-fixation of pay may also be made under intimation to Audit.

h w

Para No-50 A

Page-51

~~PARA-3~~
(Ref. Para No. 1 of 2012-13 -Taken Afresh)

(A) Recovery of License Fee in R/o Sh. Mohanjeet Singh, Member.

During the test check of pay bill registers for the year 2012-13 maintained by the DSSSB, Govt. of NCT of Delhi, Karkardooma Delhi, it is observed that the revised license fees of government accommodations with effect from 01-07-2012, as per order No. F.4(1)Misc/PWD/Allot/2004/8496-8500 dated 27-07-2012 issued by the Government of NCT of Delhi, Public Works Department & Housing, Allotment Branch, 5th level "B" Wing, Delhi Secretariat, New Delhi has not been recovered from the following officers:-

S.No.	Name & Designation with address	PBR Page NO.	Period	Revised License fee	Existing L.F. being recovered	Balance to be recovered p.m.	Amount to be recovered
1	K. Narsimha, IAS		Updated and incorporated in 3(b)				
2	Shri Mohanjeet Singh, Member, 17, Rajpur Road, Delhi	82	07-2012 to 04-2013	900+30	625	275+30	3050/-
Total							3050/-

(B) Short recovery of License fee and Water charges for Govt. accommodation.
(Ref. Memo 10 of current audit.)

PWD & Housing Department, GNCT of Delhi have revised rate of License fee and Water charges to be deducted from the salary of the employees, who have been allotted Govt. Accommodation in various localities of Delhi.

During test check of records, it is observed that proper License fee and Water charges are not deducted by the department after revision of rates on 01.07.2012 and 01.07.2013 in R/o following employees as detailed below:

Name & Designation	License fee			Water charges		
	Due	Deducted	Recoverable	Due	Deducted	Recoverable
Sh. K. Narsimha, IAS (Susp.)	24360	5616	18744	11328	0	11328
Sh. Rakesh Gupta, UDC	2480	2080	400	0	0	0
Sh. Jitender Narayan, Member	57870	39100	18770	NIL	NIL	NIL
Sh. Ram Pravesh Prasad, UDC	NIL	NIL	NIL	1884	0	1884
Smt. Sheela Rani, HC	0	0	0	5181	0	5181
Sh. Satyapal Singh, UDC	NIL	NIL	NIL	5181	0	5181
Sh. Mahesh Kumar, UDC	0	0	0	5181	0	5181
TOTAL	84710	46796	37914	28755	0	28755

Accordingly, short recovery of License fee and Water charges on account of Govt. accommodation amounting to Rs. 66,669/- (Rs. Sixty Six Thousand Six Hundred Sixty Nine only) has been worked out as per the above table. Similar type of recovery may be recovered after due verification and shown to audit.

Page - 52

59/c
20
38

Para No - 52

Page - 52

Para - 4

(Ref. memo. 12)

Sub:- Non realization of Security Deposit.

Rule 7 of the General Financial Rules provides that all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Govt. Account without delay, in accordance with such general rules as may be issued under Articles 150 and 283(1) of the Constitution. During the scrutiny of the purchase files, the following instruments have not been encashed or revalidated by the department so far.

- A. A Pay Order bearing No.221392 dt. 04/09/2013 amounting to Rs. 50,000/- received from M/S Malik Enterprises as Performance Security Deposit for the contract of "Removing the pulping of waste paper" is not deposited into the Government Account so far.
- B. The validity of the following FDRs received as Performance Security has been lapsed whereas the agreement is still under extension:-
 1. FDR No. 0546542 dt. 11/04/2011 for Rs. 100000/- was valid up to 11/10/2013 issued by Oriental Bank of Commerce as PSD from Karishma Travels.
 2. FDR No. 3103487 dt. 26/04/2013 for Rs. 25000/- was valid up to 26/11/2014 issued by Oriental Bank of Commerce as PSD from Walrus Securitas.

The Department has not given any explanation for the above lapses. The Pay order could have been encashed immediately on receipt itself. Again, the valuables should have been entered into the valuable register and proper record of the same be kept under lock & key preferably by the Drawing & Disbursing Officer. Since the Pay order is already lapsed, the same may be got revalidated immediately and be deposited in the Government Account. Similarly, the FDRs also be got revalidated as per the provisions contained in the GFR immediately and the compliance be shown to next audit. Similar type of cases may also be scrutinized at your level and action required, if any, may be made under intimation to audit.

Para - 5

(Ref. Memo No. 13)

Sub:- Outstanding Contingent Advances.

Rule 292 (2) of the GFR provides that the adjustment bill, along with balance if any, shall be submitted by the Government Servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary/ salaries. The Head of the Office shall be responsible for timely recovery or adjustment of the advance. Further, as per the DFPR, the Head of the Department is empowered to sanction advances provided no previous advance is outstanding.

During the course of audit, it has been noticed that a sum of Rs.83,78,986/- is outstanding against various agencies against the contingent advances paid to them for various purposes as on 31/03/2015. Bill wise details of advances outstanding are given as Annexure -IV.

Since most of the advances outstanding pertaining to the period starting from 2010-11, 2011-12 & 2012-13, immediate action may be initiated to adjust the outstanding contingent advances.

Taken as given
S.A. Singh
/A.O

PARA - 6

(Ref. Memo. 14)

Sub:- Non-Surrender of Savings.

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that cannot profitable utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses. During the course of audit, it

5/15
 64/c
 (32)
 ✓

6/c

Annexure to Para 2 (a)

Recovery statement In R/o Sh. Surrender Singh, Driver

DUE							DRAWN						
	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	Diffel
01.07.13 to 31.07.13	9780	2000	10602	3534	0	25916	10140	2000	10926	3642	3040	29748	
01.08.13 to 23.08.13	7256	1484	7866	2622	2255	21483	7523	1484	8106	2702	2255	22070	
RECOVERY													

[Signature]

504/c
 28
 31
 63/c

50

Annexure to Para 2 (b)

ANNEXURE-I TO MEMO NO. 2
 Recovery statement in R/o Sh. Jai Prakash, UDC

Period	R.P.	GP/DP	DUE				Total	B.P.	GP/DP	DRAWN				Total	Difference
			D.A.	H.R.A.	T.A.					D.A.	H.R.A.	T.A.			
Jul-07	7920	2400	929	0	0	11249	7930	2400	930	0	0	11260	11		
Aug-07	7920	2400	929	0	0	11249	7930	2400	930	0	0	11260	11		
Sep-07	7920	2400	929	0	0	11249	7930	2400	930	0	0	11260	11		
Oct-07	7920	2400	929	0	0	11249	7930	2400	930	0	0	11260	11		
Nov-07	7920	2400	929	0	0	11249	7930	2400	930	0	0	11260	11		
Dec-07	7920	2400	929	0	0	11249	7930	2400	930	0	0	11260	11		
Jan-08	7920	2400	1238	0	0	11558	7930	2400	1240	0	0	11570	12		
Feb-08	7920	2400	1238	0	0	11558	7930	2400	1240	0	0	11570	12		
Mar-08	7920	2400	1238	0	0	11558	7930	2400	1240	0	0	11570	12		
Apr-08	7920	2400	1238	0	0	11558	7930	2400	1240	0	0	11570	12		
May-08	7920	2400	1238	0	0	11558	7930	2400	1240	0	0	11570	12		
Jun-08	7920	2400	1238	0	0	11558	7930	2400	1240	0	0	11570	12		
Jul-08	8230	2400	1701	0	0	12331	8240	2400	1702	0	0	12342	12		
Aug-08	8230	2400	1701	0	0	12331	8240	2400	1702	0	0	12342	12		
Sep-08	8230	2400	1701	0	0	12331	8240	2400	1702	0	0	12342	12		
Oct-08	8230	2400	1701	0	0	12331	8240	2400	1702	0	0	12342	12		
Nov-08	8230	2400	1701	0	0	12331	8240	2400	1702	0	0	12342	12		
Dec-08	8230	2400	1701	0	0	12331	8240	2400	1702	0	0	12342	12		
Jan-09	8230	2400	2339	3189	1856	17376	8240	2400	2341	3192	1856	17390	14		
Feb-09	8230	2400	2339	3189	1856	17376	8240	2400	2341	3192	1856	17390	14		
Mar-09	8230	2400	2339	3189	1856	17376	8240	2400	2341	3192	1856	17390	14		
Apr-09	8230	2400	2339	3189	1856	17376	8240	2400	2341	3192	1856	17390	14		
May-09	8230	2400	2339	3189	1856	17376	8240	2400	2341	3192	1856	17390	14		
Jun-09	8230	2400	2339	3189	1856	17376	8240	2400	2341	3192	1856	17390	14		
Jul-09	8550	2400	2957	3285	2032	19224	8560	2400	2959	3288	2032	19239	15		
Aug-09	8550	2400	2957	3285	2032	19224	8560	2400	2959	3288	2032	19239	15		
Sep-09	8550	2400	2957	3285	2032	19224	8560	2400	2959	3288	2032	19239	15		
Oct-09	8550	2400	2957	3285	2032	19224	8560	2400	2959	3288	2032	19239	15		
Nov-09	8550	2400	2957	3285	2032	19224	8560	2400	2959	3288	2032	19239	15		
Dec-09	8550	2400	2957	3285	2032	19224	8560	2400	2959	3288	2032	19239	15		

29/c
 (27)
 (30)

62/c

ATC

Jan-10	8550	2400	3833	3285	2160	20228	8560	2400	3836	3288	2160	20244	16
Feb-10	8550	2400	3833	3285	2160	20228	8560	2400	3836	3288	2160	20244	16
Mar-10	8550	2400	3833	3285	2160	20228	8560	2400	3836	3288	2160	20244	16
Apr-10	8550	2400	3833	3285	2160	20228	8560	2400	3836	3288	2160	20244	16
May-10	8550	2400	3833	3285	2160	20228	8560	2400	3836	3288	2160	20244	16
Jun-10	8550	2400	3833	3285	2160	20228	8560	2400	3836	3288	2160	20244	16
Jul-10	8880	2400	5076	3384	2320	22060	8890	2400	5081	3387	2320	22078	18
Aug-10	8880	2400	5076	3384	2320	22060	8890	2400	5081	3387	2320	22078	18
Sep-10	8880	2400	5076	3384	2320	22060	8890	2400	5081	3387	2320	22078	18
Oct-10	8880	2400	5076	3384	2320	22060	8890	2400	5081	3387	2320	22078	18
Nov-10	8880	2400	5076	3384	2320	22060	8890	2400	5081	3387	2320	22078	18
Dec-10	8880	2400	5076	3384	2320	22060	8890	2400	5081	3387	2320	22078	18
Jan-11	8880	2400	5753	3384	2416	22833	8890	2400	5758	3387	2416	22851	18
Feb-11	8880	2400	5753	3384	2416	22833	8890	2400	5758	3387	2416	22851	18
Mar-11	8880	2400	5753	3384	2416	22833	8890	2400	5758	3387	2416	22851	18
Apr-11	8880	2400	5753	3384	2416	22833	8890	2400	5758	3387	2416	22851	18
May-11	8880	2400	5753	3384	2416	22833	8890	2400	5758	3387	2416	22851	18
Jun-11	8880	2400	5753	3384	2416	22833	8890	2400	5758	3387	2416	22851	18
Jul-11	9220	2400	6740	3486	2528	24374	9230	2400	6745	3489	2528	24392	18
Aug-11	9220	2400	6740	3486	2528	24374	9230	2400	6745	3489	2528	24392	18
Sep-11	9220	2400	6740	3486	2528	24374	9230	2400	6745	3489	2528	24392	18
Oct-11	9220	2400	6740	3486	2528	24374	9230	2400	6745	3489	2528	24392	18
Nov-11	9220	2400	6740	3486	2528	24374	9230	2400	6745	3489	2528	24392	18
Dec-11	9220	2400	6740	3486	2528	24374	9230	2400	6745	3489	2528	24392	18
Jan-12	9220	2400	7553	3486	2640	25299	9230	2400	7560	3489	2640	25319	20
Feb-12	9220	2400	7553	3486	2640	25299	9230	2400	7560	3489	2640	25319	20
Mar-12	9220	2400	7553	3486	2640	25299	9230	2400	7560	3489	2640	25319	20
Apr-12	9220	2400	7553	3486	2640	25299	9230	2400	7560	3489	2640	25319	20
May-12	9220	2400	7553	3486	2640	25299	9230	2400	7560	3489	2640	25319	20
Jun-12	9220	2400	7553	3486	2640	25299	9230	2400	7560	3489	2640	25319	20
Jul-12	9570	2400	8618	3591	2752	26931	9580	2400	8626	3594	2752	26952	22
Aug-12	9570	2400	8618	3591	2752	26931	9580	2400	8626	3594	2752	26952	22
Sep-12	9570	2400	8618	3591	2752	26931	9580	2400	8626	3594	2752	26952	22
Oct-12	9570	2400	8618	3591	2752	26931	9580	2400	8626	3594	2752	26952	22

142/c
28
29

51/1

2/50

Nov-12	9570	2400	8618	3591	2752	26931	9580	2400	8626	3594	2752	26952	21
Dec-12	9570	2400	8618	3591	2752	26931	9580	2400	8626	3594	2752	26952	21
Jan-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
Feb-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
Mar-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
Apr-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
May-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
Jun-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
Jul-13	9570	2400	9576	3591	2880	28017	9580	2400	9584	3594	2880	28038	21
Aug-13	9930	2400	11097	3699	3040	30166	9940	2400	11106	3702	3040	30188	22
Sep-13	9930	2400	11097	3699	3040	30166	9940	2400	11106	3702	3040	30188	22
Oct-13	9930	2400	11097	3699	3040	30166	9940	2400	11106	3702	3040	30188	22
Nov-13	9930	2400	11097	3699	3040	30166	9940	2400	11106	3702	3040	30188	22
Dec-13	9930	2400	11097	3699	3040	30166	9940	2400	11106	3702	3040	30188	22
Jan-14	9930	2400	12330	3699	3200	31559	9940	2400	12340	3702	3200	31582	23
Feb-14	9930	2400	12330	3699	3200	31559	9940	2400	12340	3702	3200	31582	23
Mar-14	9930	2400	12330	3699	3200	31559	9940	2400	12340	3702	3200	31582	23
Apr-14	9930	2400	12330	3699	3200	31559	9940	2400	12340	3702	3200	31582	23
May-14	9930	2400	12330	3699	3200	31559	9940	2400	12340	3702	3200	31582	23
Jun-14	9930	2400	12330	3699	3200	31559	9940	2400	12340	3702	3200	31582	23
Jul-14	10300	2400	13589	3810	3312	33411	10310	2400	13600	3813	3312	33435	24
Aug-14	10300	2400	13589	3810	3312	33411	10310	2400	13600	3813	3312	33435	24
Sep-14	10300	2400	13589	3810	3312	33411	10310	2400	13600	3813	3312	33435	24
Oct-14	10300	2400	13589	3810	3312	33411	10310	2400	13600	3813	3312	33435	24
Nov-14	10300	2400	13589	3810	3312	33411	10310	2400	13600	3813	3312	33435	24
Dec-14	10300	2400	13589	3810	3312	33411	10310	2400	13600	3813	3312	33435	24
Jan-15	10300	2400	14351	3810	3408	34269	10310	2400	14362	3813	3408	34293	24
Feb-15	10300	2400	14351	3810	3408	34269	10310	2400	14362	3813	3408	34293	24
Mar-15	10300	2400	14351	3810	3408	34269	10310	2400	14362	3813	3408	34293	24
TOTAL RECOVERY												1674	

[Handwritten signature]

28
28
60/

Provision of Vana 200

7

Recovery statement In R/o Smt. Saraswati, UDC														
	DUE						DRAWN							
	B.P.	G.P./D.P.	D.A.	H.R.A.	T.A.	Total	B.P.	G.P.	D.A.	H.R.A.	T.A.	Total	Diff	
Jan-06	4300	2150	1548	0	0	7998	8190	2400	0	0	0	10590		
Feb-06	4400	2200	1584	0	0	8184	8190	2400	0	0	0	10590		
Mar-06	4400	2200	1584	0	0	8184	8190	2400	0	0	0	10590		
01.04.06 to 29.04.06	4253	2127	1531	0	0	7911	7917	2320	0	0	0	10237		
							RECOVERY							

✓

Para-53
 Para-52
 Para 52 (53)
 53
 PART II
 CURRENT AUDIT REPORT
 (2015-16)

44c
 28
 59/c

PARA 1 : (Ref. Audit Memo No.3 Dated 13.02.17 & Memo No. 4 dated 15.02.17)

Sub. Recovery of Value Added Tax amounting to Rs. 40882/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment for AMC services, repair & maintenance of vehicles, Printing and Housekeeping & Sanitation services etc., the VAT-TDS has not been deducted by the Department as detailed below;

Sl.No	Name of the company	Nature of work	Bill No.	Amount paid excluding service tax (in Rs.)	Rate of VAT	VAT to be recovered (Rs)
01	M/s. Sai Traders	Printing of Annual report for 2013-14	CB-392/20.08.15	45125/-	1805/-	1805/-
02	Datatech Methodex Private	Printing of envelopes for	CB-77/01.05.15	219851/-	8794/-	8794/-

Dr. Anil

	Ltd.	admit card etc.	{			
03	M/s. Brisk Infotech Solutions	Amc of computer and printer	CB-887/20.01.16	25916/-	1037/-	1037/-
04	M/s. HCL Info System Ltd.	AMC of Duplo Digital Duplicator	CB-248/06.07.15	38000/-	1520/-	1520/-
05	M/s. Virtual Telecom	AMC of CC TV	CB-598/19.10.15	24750/-	990/-	990/-
06	M/s. Virtual Telecom	AMC of CC TV	CB-278/15.07.15	45500/-	1820/-	1820/-
07	M/s. Kashyap automobiles	Repair of Vehicle no. DL4CNB 0014	CB-245/06.07.15	27987/-	1120/-	1120/-
08	M/s. Rohtagi Traders	Repair of Vehicle no. DL4CNB 0014	CB-935/02.02.16	28500/-	1140/-	1140/-
09	M/s. BAHL Automobiles (India)	Repair of Vehicle no. DL1CQ 8340	CB-977/15.02.16	35651/-	1426/-	1426/-
10	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-158/02.06.15(03/15 & 04/15)	96492/-	3860/-	3860/-
11	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-325/30.07.15(06/15)	48246/-	1930/-	1930/-
12	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-426/04.09.15(07/15)	48246/-	1930/-	1930/-
13	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-247/03.07.15(07/15)	48246/-	1930/-	1930/-
14	M/s. ESF Securitas	Providing	CB-	48246/-	1930/-	1930/-

ASAMEE

20
28
45/c
58/c

		housekeeping and sanitation services	54P/07.10.15(08/15)			
15	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-821/29.12.15(09/15 & 10/15)	96492/-	3860/-	3860/-
16	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-896/20.01.16(11/15 & 12/15)	96492/-	3860/-	3860/-
17	M/s. ESF Securitas	Providing housekeeping and sanitation services	CB-1035/02.03.15(01/16)	48246/-	1930/-	1930/-
Total						40882/-

Department may please recover the VAT (TDS) amounting to Rs. 40882/- from contractors as mentioned above after due verification of records and deposit in Govt. account under intimation to audit.

PARA 2 :

(Ref. Audit Memo No.6 Dated 17.02.17)

Sub.: Irregular payment of LTC amounting to Rs. 98836/-

As per LTC rules

1. Those who are entitled for air travel and travel by air will travel by Air India.
2. Tickets should be purchased directly from Airlines booking counter or website or airlines or through authorized travel agents viz. M/s. Balmer Lawrie and company, M/s. Ashoka Travels and Tours and IRCTC.
3. LTC 80 tickets of Air India only to be purchased and the fare paid on the date of booking of ticket has to be reimbursed. Relaxation to travel by private airlines to visit J&K while availing LTC is available to all the categories of Govt. employees.

While test audit it has been found that the following officers/officials of DSSSB have availed LTC for the block year 2015-16 alongwith their family members. They were not entitled to travel by air from Delhi as they were drawing Grade Pay below Rs. 5400/-. They have availed LTC by Air but the tickets booked through non-approved travel Agent other than the authorized travel agents which is irregular and their claim cannot

[Signature]

21
24
44/c
57/c

Para No. 2753
[Signature]

be restricted to train fare. Hence, their entire LTC claims are forfeited along with leave encashment availed by them as per detail given below:

Sl.No.	Name & Designation	Place of visit	Bill No. /Date/Name of non-approved travel agent	Amount claimed	Amount restricted and paid+leave encashment	Amount to be recovered
1	Sh. Nilesh Kumar, Supdt.	Delhi to Mumbai & back	LTC-711/27.11.15 IBIBO Web Pvt. Ltd.	12216/-	11440+16505	27945/-
2	Sh. Chaman Singh, Supdt.	Delhi to Raipur & back	LTC-1039/04.03.16/ Yatra.com	22268/-	11240+18856	30096/-
3	Sh. Venugopalan Nair, Gr.-II	Delhi to Trivandrum & back	LTC-879/15.01.16/Make my trip	30539/-	27480+13315	40795/-
Total						98836/-

Hence, Department may recover an amount of Rs.98836/- from the above concerned officers/officials after due verification under the intimation to audit, and other such type of cases may be reviewed at your own level under intimation to audit.

PARA 3 : (Ref. Audit Memo No. 7 Dated 20.02.17 & memo no. 8 dated 21.02.17)

Sub: Irregular grant of annual increment resulting in over payment Rs. 470541/-.

During test check of service books of the DSSSB, it has been noticed that pay of the following Gr.-II Steno has been stepped up under Rule 7 of CCS(RP) Rules, 2008 with reference to his junior, Sh. Mahender Pal, Gr.II Steno and their pay fixed at Rs. 13860 + 4600 w.e.f. 03.01.2006 and next increment granted on 01.07.2006 which is irregular as the official has completed the service less than 6 months as on 01.07.2006 and next increment will be granted on 01.07.2007 instead of 01.07.2006. The detail of their pay fixation is as under:

1. Sh. Chandan Singh Negi, Steno Gr.-II

Detail of period and pay	Pay fixed by the DSSSB	Pay to be fixed as suggested by the audit
Drawing pay of Rs. 5850/- in the pre-revised scale of Rs. 5500-9000 as on 01.01.2006	10890+4600	10890+4600
Pay fixed as on 03.01.2006 by stepping up of pay	13860+4600	13860+4600
Pay as on 01.07.2006	14420+4600	13860+4600
Pay as on 01.07.2007	14990+4600	14420+4600
Pay as on 01.07.2008	15580+4600	14990+4600
Pay as on 01.07.2009	16190+4600	15580+4600
Pay as on 01.07.2010	16820+4600	16190+4600
Pay as on 01.07.2011	17470+4600	16820+4600

Pay fixed on 12.11.2011 on grant of 2 nd MACP in PB-II 9300-34800+4800	18140+4800	17470+4800
Pay as on 01.07.2012	18830+4800	18140+4800
Pay as on 01.07.2013	19540+4800	18830+4800
Pay as on 01.07.2014	20270+4800	19540+4800
Pay as on 01.07.2015	21030+4800	20270+4800
Pay fixed on 01.01.2016 in pay level 8 as per pay matrix on implementation of 7 th CPC	68000	66000
Pay as on 01.07.2016	70000	68000
Date of next increment	01.07.2017	

Department is advised to revise the above pay fixation as per audit observation and overpayment of pay and allowance for the above said period amounting to Rs. 150966/- may be recovered after due verification of records and deposited into government account.

2. Ms. Ramesh Gambhir, Gr.II Steno

Detail of period and pay	Pay fixed by the DSSSB	Pay to be fixed as suggested by the audit
Drawing pay of Rs. 6375/- in the pre-revised scale of Rs. 5500-9000 as on 01.01.2006	11860+4600	11860+4600
Pay fixed as on 03.01.2006 by stepping up of pay	13860+4600	13860+4600
Pay as on 01.07.2006	14420+4600	13860+4600
Pay as on 01.07.2007	14990+4600	14420+4600
Pay as on 01.07.2008	15580+4600	14990+4600
Pay fixed on 22.11.2008 on grant of 2 nd MACP in PB-II 9300-34800+4800	16190+4800	15580+4800
Pay as on 01.07.2009	16820+4800	16200+4800
Pay as on 01.07.2010	17470+4800	16830+4800
Pay as on 01.07.2011	18140+4800	17480+4800
Pay as on 01.07.2012	18830+4800	18150+4800
Pay as on 01.07.2013	19540+4800	18840+4800
Pay as on 01.07.2014	20270+4800	19550+4800
Pay as on 01.07.2015	21030+4800	20280+4800
Pay fixed on 01.01.2016 in pay level 8 as per pay matrix on implementation of 7 th CPC	68000	66000
Pay as on 01.07.2016	70000	68000
Date of next increment	01.07.2017	

Department is advised to revise the above pay fixation as per audit observation and overpayment of pay and allowance for the above said period amounting to Rs. 168550/- may be recovered after due verification of records and deposited into government account.

S. Ramesh

3. Ms. Manju Sharma, Gr.II Steno

Detail of period and pay	Pay fixed by the DSSSB	Pay to be fixed as suggested by the audit
Drawing pay of Rs. 5850/- in the pre-revised scale of Rs. 5500-9000 as on 01.01.2006	10890+4600	10890+4600
Pay fixed as on 03.01.2006 by stepping up of pay	13860+4600	13860+4600
Pay as on 01.07.2006	14420+4600	13860+4600
Pay as on 01.07.2007	14990+4600	14420+4600
Pay as on 01.07.2008	15580+4600	14990+4600
Pay as on 01.07.2009	16190+4600	15580+4600
Pay as on 01.07.2010	16820+4600	16190+4600
Pay as on 01.07.2011	17470+4600	16820+4600
Pay fixed on 15.10.2011 on grant of 2 nd MACP in PB-II 9300-34800+4800	18140+4800	17470+4800
Pay as on 01.07.2012	18830+4800	18140+4800
Pay as on 01.07.2013	19540+4800	18830+4800
Pay as on 01.07.2014	20270+4800	19540+4800
Pay as on 01.07.2015	21030+4800	20270+4800
Pay fixed on 01.01.2016 in pay level 8 as per pay matrix on implementation of 7 th CPC	68000	66000
Pay as on 01.07.2016	70000	68000
Date of next increment	01.07.2017	

Department is advised to revise the above pay fixation as per audit observation and overpayment of pay and allowance for the above said period amounting to Rs. 151025/- may be recovered from Ms. Manju Sharma. Steno after due verification of records and deposited into government account.

Department is further requested to examine the similar other cases of stepping up of pay at their own level and revise the pay fixation and recover the amount, if any under intimation to audit

PARA 4 : *Para - 55* (Ref. Audit Memo No.27 Dated 13.02.17)
Sub: Outstanding contingent advances amounting to Rs. 752919/-.

As per AC advance register provided to audit and as per previous audit report for the period 2013-14 to 2014-15, it has been observed that following advances were drawn and are still outstanding during the audit period 2015-16 as detailed below-

Sl.No.	Bill No	Date	Purpose	Amount (in Rs.)
1	649	30.03.2011	Purchase of computer from DGS&D	228308/-
2	27	20.04.2011	-do-	105790/-

SR...

18 4/c

54/c

2012/16

49c
53/c

3	469	26.09.2011	NICSI (825000/-
4	382	24.11.2011	Mailing of admit cards for exam dated 10.12.2011	536000/-
5	383	24.11.2011	Mailing of admit cards for exam dated 18.12.2011	548000/-
6	422	15.12.2011	Mailing of admit cards for exam dated 08.01.2012	201600/-
7	512	10.02.2012	Mailing of admit cards for exam dated 26.02.2012	584900/-
8	526	13.01.2012	Mailing of admit cards for exam dated 04.01.2012	151105/-
9	544	21.02.2012	2 UPS purchased	7496/-
10	560	01.03.2012	Mailing of admit cards for exam dated 18-25.03.2012	1083833/-
11	609	23.03.2012	Mailing of admit cards /rejection letter	807920/-
12	629	29.03.2012	Mailing of admit cards /rejection letter	872960/-
13	218	12.07.2012	Mailing of admit cards /rejection letter dated 12,19.08.2013	698100/-
14	842	07.01.2016	M/s. Earnest young for hiring consultant	845354
15	888	19.01.2016	NICSI for providing SMS service	32825/-
Total				7529191/-

As per General Financial Rules, advances drawn from the Government Account must be got adjusted within a period of 30 days from the date of its drawl. Efforts should be made to adjust the outstanding advances at the earliest.

S. Ramesh

PARA 5 :

(Ref. Audit Memo No.1 to 1(e) Dated 31.01.17 to 15.02.17)

19B

52/c

Sub: Non-production of records.

The following records were not made available to audit for scrutiny :

98-2000

1. Expenditure incurred on refreshment , printing of question paper, setting of examination centre, evaluation of papers and material for conducting of examination.
2. Appointment of agencies for examination.
3. Payment made to post office authority.
4. Broadsheet of class-iv employees.
5. TR-5 stock register.

2006-08

1. Attendance register.
2. Fidelity bond and surety bond.

2008-09

1. Expenditure control register.
2. E.M.D., OTA, T/Fee/Medical Re-imbursment , tender sale, long-term advances Register.

2009-10

1. Property register.
2. Dead stock register.
3. Livery register.
4. Service postage stamp register.

2010-12

1. Purchase file(excluding computer branch)
2. Record of CC-III Branch.

2012-13

1. Increment register.
2. Cheque issue register.

Control & Termination

SR

2015-16

1. Consumable stock register.
2. All purchase files except caretaking branch.
3. Contract files of various outsourced services.
4. AMC Files.
5. List of unserviceable articles.
6. Rent/Electricity/water/telephone register.
7. Hiring of vehicles files.
8. Log books of govt. vehicles along with history sheet of vehicles and up to date expenditure.
9. Detail of exams conducted during the audit period 2015-16
10. Detail of fee received through DD/IPO or any other mode.
11. Detail of fee realized.
12. Detail of expenditure incurred on printing of question papers/answer sheets, setting of examination centers, evaluation of papers and remuneration paid for conducting various exams.
13. Valuable register.

Desraj Puria
(Desraj Puria)
AO/IAO
Party No.V

19A
57/1 ✓

37/c (19)

50/c

(14)

Due Drawn Statement of Sh. Sh. Chandan Singh Negi Gr-II Steno for the period 01.07.2006 to 31.01.2017													
Month	BP	GP	Pay+GP	DA	HRA	Total	BP	GP	Pay+GP	DA	HRA	Total	Difference
01/07/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/08/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/09/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	571
01/10/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/11/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	571
01/12/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/01/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	594
01/02/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/03/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/04/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/05/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/06/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/07/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/08/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/09/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/10/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/11/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/12/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/01/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/02/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/03/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/04/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/05/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/06/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/07/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/08/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/09/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/10/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/11/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/12/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/01/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720

Sh. Ravi

36/c
 49/c
 18

01/02/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/03/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/04/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/05/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/06/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/07/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/08/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	-774
01/09/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	-774
01/10/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	-774
01/11/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	-774
01/12/2009	15580	4500	20180	5449	0	25629	16190	4600	20790	5613	0	26403	-774
01/01/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/02/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/03/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/04/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/05/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/06/2010	15580	500	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/07/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	9639	0	31059	-913
01/08/2010	16190	4500	20790	9356	0	30146	16820	4600	21420	9639	0	31059	-913
01/09/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	9639	0	31059	-913
01/10/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	9639	0	31059	-913
01/11/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	9639	0	31059	-913
01/12/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	9639	0	31059	-913
01/01/2011	16190	4600	20790	10603	0	31393	16820	4600	21420	10924	0	32344	-951
01/02/2011	16190	4600	20790	10603	0	31393	16820	4600	21420	10924	0	32344	-951
01/03/2011	16190	4600	20790	10603	0	31393	16820	4600	21420	10924	0	32344	-951
01/04/2011	16190	4600	20790	10603	0	31393	16820	4600	21420	10924	0	32344	-951
01/05/2011	16190	4600	20790	10603	0	31393	16820	4600	21420	10924	0	32344	-951
01/06/2011	16190	4600	20790	10603	0	31393	16820	4600	21420	10924	0	32344	-951
01/07/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/08/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/09/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/10/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/11/2011	6406	1760	8166	4555	0	12721	6651	1760	8411	4878	0	13289	-568

prhuis

13

35/c
 48/c
 2

12/1/2011	11064	3040	14104	7869	0	21973	11489	3040	14529	8427	0	22956	-983
1/1/2012	17470	4800	22270	12424	0	34694	18140	4800	22940	13305	0	36245	-1551
2/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	0	37851	-1235
3/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	0	37851	-1235
4/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	0	37851	-1235
5/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	0	37851	-1235
6/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	0	37851	-1235
7/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	0	40730	-1273
8/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	0	40730	-1273
9/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	0	40730	-1273
10/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	0	40730	-1273
11/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	0	40730	-1273
12/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	0	40730	-1273
1/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	0	42624	-1332
2/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	0	42624	-1332
3/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	0	42624	-1332
4/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	0	42624	-1332
5/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	0	42624	-1332
6/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	0	42624	-1332
7/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	0	46246	-1349
8/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	0	46246	-1349
9/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	0	46246	-1349
10/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	0	46246	-1349
11/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	0	46246	-1349
12/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	0	46246	-1349
1/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	0	48680	-1420
2/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	0	48680	-1420
3/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	0	48680	-1420
4/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	0	48680	-1420
5/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	0	48680	-1420
6/1/2014	18830	4800	23630	25284	0	48914	19540	4800	24340	26044	0	50384	-1470
7/1/2014	19540	4800	24340	26044	0	50384	20770	4800	25070	26825	0	51895	-1511
8/1/2014	19540	4800	24340	26044	0	50384	20770	4800	25070	26825	0	51895	-1511

Spawit

18/24/20
47/2

9/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
10/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
11/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
12/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
1/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
2/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
3/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
4/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
5/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
6/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
7/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
8/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
9/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
10/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
11/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
12/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
1/1/2016	66000	0	66000	0	7521	73521	68000	0	68000	0	7749	75749	-2228
2/1/2016	66000	0	66000	0	7521	73521	68000	0	68000	0	7749	75749	-2228
3/1/2016	66000	0	66000	0	7521	73521	68000	0	68000	0	7749	75749	-2228
4/1/2016	66000	0	66000	0	7521	73521	68000	0	68000	0	7749	75749	-2228
5/1/2016	66000	0	66000	0	7521	73521	68000	0	68000	0	7749	75749	-2228
6/1/2016	66000	0	66000	0	7521	73521	68000	0	68000	0	7749	75749	-2228
7/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
8/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
9/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
10/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
11/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
12/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
1/1/2017	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
	2779260	534400	3313660	1422992	186711	4923363	2879460	534400	3413860	1468112	192357	5074329	150966

Spencer

33/c
46/c

15

10

Due Drawn Statement of Ms. Rameeh Gambhir, StenoGr II for the period 01.07.2006 to 31.01.2017													
Month	BP	GP	Pay+GP	DA	HRA	Total	BP	GP	Pay+GP	DA	HRA	Total	Difference
01/07/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/08/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/09/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/10/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-571
01/11/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-594
01/12/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	0	19400	-594
01/01/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/02/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/03/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/04/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-594
01/05/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	0	20161	-621
01/06/2007	13860	4600	18460	1108	0	20732	14990	4600	19590	1763	0	21353	-621
01/07/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/08/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/09/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/10/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/11/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/12/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	0	21353	-621
01/01/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/02/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/03/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/04/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/05/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/06/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	0	21941	-639
01/07/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/08/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/09/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/10/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/11/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/12/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	0	23409	-685
01/01/2009	15580	4800	20380	3134	0	23514	16190	4800	20990	3358	0	24348	-834

S. P. S.

14

39

957c

01/03/2009	15580	4800	20380	4310	0	24690	16190	4800	20990	4618	0	25608	-918
01/02/2009	15580	4800	20380	4310	0	24690	16190	4800	20990	4618	0	25608	-918
01/03/2009	15580	4800	20380	4310	0	24690	16190	4800	20990	4618	0	25608	-918
01/04/2009	15580	4800	20380	4310	0	24690	16190	4800	20990	4618	0	25608	-918
01/05/2009	15580	4800	20380	4310	0	24690	16190	4800	20990	4618	0	25608	-918
01/06/2009	15580	4800	20380	4310	0	24690	16190	4800	20990	4618	0	25608	-918
01/07/2009	15200	4800	21000	5449	0	26449	16820	4800	21620	5837	0	27457	-1008
01/08/2009	15200	4800	21000	5449	0	26449	16820	4800	21620	5837	0	27457	-1008
01/09/2009	15200	4800	21000	5449	0	26449	16820	4800	21620	5837	0	27457	-1008
01/10/2009	15200	4800	21000	5449	0	26449	16820	4800	21620	5837	0	27457	-1008
01/11/2009	16200	4800	21000	5449	0	26449	16820	4800	21620	5837	0	27457	-1008
01/12/2009	16200	4800	21000	5449	0	26449	16820	4800	21620	5837	0	27457	-1008
01/01/2010	16200	4800	21000	7063	0	28063	16820	4800	21620	7567	0	29187	-1124
01/02/2010	16200	4800	21000	7063	0	28063	16820	4800	21620	7567	0	29187	-1124
01/03/2010	16200	4800	21000	7063	0	28063	16820	4800	21620	7567	0	29187	-1124
01/04/2010	16200	4800	21000	7063	0	28063	16820	4800	21620	7567	0	29187	-1124
01/05/2010	16200	4800	21000	7063	0	28063	16820	4800	21620	7567	0	29187	-1124
01/06/2010	16200	4800	21000	7063	0	28063	16820	4800	21620	7567	0	29187	-1124
01/07/2010	16830	4800	21630	9356	0	30986	17470	4800	22270	10022	0	32292	-1306
01/08/2010	16830	4800	21630	9356	0	30986	17470	4800	22270	10022	0	32292	-1306
01/09/2010	16830	4800	21630	9356	0	30986	17470	4800	22270	10022	0	32292	-1306
01/10/2010	16830	4800	21630	9356	0	30986	17470	4800	22270	10022	0	32292	-1306
01/11/2010	16830	4800	21630	9356	0	30986	17470	4800	22270	10022	0	32292	-1306
01/12/2010	16830	4800	21630	9356	0	30986	17470	4800	22270	10022	0	32292	-1306
01/01/2011	16830	4800	21630	10603	0	32233	17470	4800	22270	11358	0	33628	-1395
01/02/2011	16830	4800	21630	10603	0	32233	17470	4800	22270	11358	0	33628	-1395
01/03/2011	16830	4800	21630	10603	0	32233	17470	4800	22270	11358	0	33628	-1395
01/04/2011	16830	4800	21630	10603	0	32233	17470	4800	22270	11358	0	33628	-1395
01/05/2011	16830	4800	21630	10603	0	32233	17470	4800	22270	11358	0	33628	-1395
01/06/2011	16830	4800	21630	10603	0	32233	17470	4800	22270	11358	0	33628	-1395
01/07/2011	17480	4800	22280	12424	0	34704	18140	4800	22940	13305	0	36245	-1541
01/08/2011	17480	4800	22280	12424	0	34704	18140	4800	22940	13305	0	36245	-1541
01/09/2011	17480	4800	22280	12424	0	34704	18140	4800	22940	13305	0	36245	-1541
01/10/2011	17480	4800	22280	12424	0	34704	18140	4800	22940	13305	0	36245	-1541

pppww

9

13

31

49/C

01/11/2011	17480	4800	22280	4555	0	26835	18140	4800	22940	13305	0	36245	-9410
01/12/2011	17480	4800	22280	12424	0	34704	18140	4800	22940	13305	0	36245	-1541
01/01/2012	17480	4800	22280	14346	0	36526	18140	4800	22940	14911	0	37851	-1225
01/02/2012	17480	4800	22280	14346	0	36526	18140	4800	22940	14911	0	37851	-1225
01/03/2012	17480	4800	22280	14346	0	36526	18140	4800	22940	14911	0	37851	-1225
01/04/2012	17480	4800	22280	14346	0	36526	18140	4800	22940	14911	0	37851	-1225
01/05/2012	17480	4800	22280	14346	0	36526	18140	4800	22940	14911	0	37851	-1225
01/06/2012	17480	4800	22280	14346	0	36526	18140	4800	22940	14911	0	37851	-1225
01/07/2012	18150	4800	22950	16524	0	39474	18830	4800	23630	17014	0	40644	-1170
01/08/2012	18150	4800	22950	16524	0	39474	18830	4800	23630	17014	0	40644	-1170
01/09/2012	18150	4800	22950	16524	0	39474	18830	4800	23630	17014	0	40644	-1170
01/10/2012	18150	4800	22950	16524	0	39474	18830	4800	23630	17014	0	40644	-1170
01/11/2012	18150	4800	22950	16524	0	39474	18830	4800	23630	17014	0	40644	-1170
01/12/2012	18150	4800	22950	16524	0	39474	18830	4800	23630	17014	0	40644	-1170
01/01/2013	18150	4800	22950	18360	0	41310	18830	4800	23630	18904	0	42534	-1224
01/02/2013	18150	4800	22950	18360	0	41310	18830	4800	23630	18904	0	42534	-1224
01/03/2013	18150	4800	22950	18360	0	41310	18830	4800	23630	18904	0	42534	-1224
01/04/2013	18150	4800	22950	18360	0	41310	18830	4800	23630	18904	0	42534	-1224
01/05/2013	18150	4800	22950	18360	0	41310	18830	4800	23630	18904	0	42534	-1224
01/06/2013	18150	4800	22950	18360	0	41310	18830	4800	23630	18904	0	42534	-1224
01/07/2013	18840	4800	23640	21276	0	44916	19540	4800	24340	21906	0	46246	-1330
01/08/2013	18840	4800	23640	21276	0	44916	19540	4800	24340	21906	0	46246	-1330
01/09/2013	18840	4800	23640	21276	0	44916	19540	4800	24340	21906	0	46246	-1330
01/10/2013	18840	4800	23640	21276	0	44916	19540	4800	24340	21906	0	46246	-1330
01/11/2013	18840	4800	23640	21276	0	44916	19540	4800	24340	21906	0	46246	-1330
01/12/2013	18840	4800	23640	21276	0	44916	19540	4800	24340	21906	0	46246	-1330
01/01/2014	18840	4800	23640	23640	0	47280	19540	4800	24340	24340	0	48680	-1400
01/02/2014	18840	4800	23640	23640	0	47280	19540	4800	24340	24340	0	48680	-1400
01/03/2014	18840	4800	23640	23640	0	47280	19540	4800	24340	24340	0	48680	-1400
01/04/2014	18840	4800	23640	23640	0	47280	19540	4800	24340	24340	0	48680	-1400
01/05/2014	18840	4800	23640	23640	0	47280	19540	4800	24340	24340	0	48680	-1400
01/06/2014	18840	4800	23640	23640	0	47280	19540	4800	24340	24340	0	48680	-1400
01/07/2014	19550	4800	24350	26065	0	50405	20270	4800	25070	26825	0	51895	-1490
01/08/2014	19550	4800	24350	26065	0	50405	20270	4800	25070	26825	0	51895	-1490

Q Answer

2

93/30

01/09/2014	19550	4800	24350	26055	0	50405	20270	4800	25070	26825	0	51895	-1490
01/10/2014	19550	4800	24350	26055	0	50405	20270	4800	25070	26825	0	51895	-1490
01/11/2014	19550	4800	24350	26055	0	50405	20270	4800	25070	26825	0	51895	-1490
01/12/2014	19550	4800	24350	26055	0	50405	20270	4800	25070	26825	0	51895	-1490
01/01/2015	19550	4800	24350	27516	7305	59171	20270	4800	25070	28329	7521	60920	1750
01/02/2015	19550	4800	24350	27516	7305	59171	20270	4800	25070	28329	7521	60920	-1750
01/03/2015	19550	4800	24350	27516	7305	59171	20270	4800	25070	28329	7521	60920	-1750
01/04/2015	19550	4800	24350	27516	7305	59171	20270	4800	25070	28329	7521	60920	-1750
01/05/2015	19550	4800	24350	27516	7305	59171	20270	4800	25070	28329	7521	60920	-1750
01/06/2015	19550	4800	24350	27516	7305	59171	20270	4800	25070	28329	7521	60920	-1750
01/07/2015	20280	4800	25080	29845	7524	62449	21030	4800	25830	30738	7749	64317	-1868
01/08/2015	20280	4800	25080	29845	7524	62449	21030	4800	25830	30738	7749	64317	-1868
01/09/2015	20280	4800	25080	29845	7524	62449	21030	4800	25830	30738	7749	64317	-1868
01/10/2015	20280	4800	25080	29845	7524	62449	21030	4800	25830	30738	7749	64317	-1868
01/11/2015	21280	4800	25080	29845	7524	62449	21030	4800	25830	30738	7749	64317	-1868
01/12/2015	21280	4800	25080	29845	7524	62449	21030	4800	25830	30738	7749	64317	-1868
01/01/2016	66000	0	66000	0	7524	73521	68000	0	68000	0	7749	75749	-2228
01/02/2016	66000	0	66000	0	7524	73521	68000	0	68000	0	7749	75749	-2228
01/03/2016	66000	0	66000	0	7524	73521	68000	0	68000	0	7749	75749	-2228
01/04/2016	66000	0	66000	0	7524	73521	68000	0	68000	0	7749	75749	-2228
01/05/2016	66000	0	66000	0	7524	73521	68000	0	68000	0	7749	75749	-2228
01/06/2016	66000	0	66000	0	7524	73521	68000	0	68000	0	7749	75749	-2228
01/07/2016	68000	0	68000	1360	7524	76884	70000	0	70000	1400	7749	79149	-2265
01/08/2016	68000	0	68000	1360	7524	76884	70000	0	70000	1400	7749	79149	-2265
01/09/2016	68000	0	68000	1360	7524	76884	70000	0	70000	1400	7749	79149	-2265
01/10/2016	68000	0	68000	1360	7524	76884	70000	0	70000	1400	7749	79149	-2265
01/11/2016	68000	0	68000	1360	7524	76884	70000	0	70000	1400	7749	79149	-2265
01/12/2016	68000	0	68000	1360	7524	76884	70000	0	70000	1400	7749	79149	-2265
01/01/2017	2801827	541460	3343287	1415551	186786	4945606	2901403	541460	3442863	1478935	192357	5114155	-168550

SRP

14/6

42/c

29

Due Drawn Statement of SHMs Manju Sharma, Gr. II Steno for the period 01.07.2006 to 31.01.2017

Date	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/07/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/08/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/09/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/10/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/11/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/12/2006	13860	4600	18460	369	0	18829	14420	4600	19020	380	19400	-571
01/01/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	20161	594
01/02/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	20161	594
01/03/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	20161	594
01/04/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	20161	594
01/05/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	20161	594
01/06/2007	13860	4600	18460	1108	0	19568	14420	4600	19020	1141	20161	594
01/07/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	21353	-621
01/08/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	21353	-621
01/09/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	21353	-621
01/10/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	21353	-621
01/11/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	21353	-621
01/12/2007	14420	4600	19020	1712	0	20732	14990	4600	19590	1763	21353	-621
01/01/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	21941	639
01/02/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	21941	639
01/03/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	21941	639
01/04/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	21941	639
01/05/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	21941	639
01/06/2008	14420	4600	19020	2282	0	21302	14990	4600	19590	2351	21941	639
01/07/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	23409	685
01/08/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	23409	685
01/09/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	23409	685
01/10/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	23409	685
01/11/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	23409	685
01/12/2008	14990	4600	19590	3134	0	22724	15580	4600	20180	3229	23409	685
01/01/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	24620	-720
01/02/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	24620	-720

Manju Sharma

11

15

411 C 28

01/03/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/04/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/05/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	-720
01/06/2009	14990	4600	19590	4310	0	23900	15580	4600	20180	4440	0	24620	720
01/07/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	774
01/08/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	774
01/09/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	774
01/10/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	774
01/11/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	774
01/12/2009	15580	4600	20180	5449	0	25629	16190	4600	20790	5613	0	26403	774
01/01/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/02/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/03/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/04/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/05/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/06/2010	15580	4600	20180	7063	0	27243	16190	4600	20790	7277	0	28067	-824
01/07/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	8159	0	31279	-1027
01/08/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	8159	0	31279	-1027
01/09/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	8159	0	31279	-1027
01/10/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	8159	0	31279	-1027
01/11/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	8159	0	31279	-1027
01/12/2010	16190	4600	20790	9356	0	30146	16820	4600	21420	8159	0	31279	-1027
01/01/2011	16190	4600	20790	10603	0	31393	16820	4600	22070	12801	0	34871	-1027
01/02/2011	16190	4600	20790	10603	0	31393	16820	4600	22070	12801	0	34871	-1027
01/03/2011	16190	4600	20790	10603	0	31393	16820	4600	22070	12801	0	34871	-1027
01/04/2011	16190	4600	20790	10603	0	31393	16820	4600	22070	12801	0	34871	-1027
01/05/2011	16190	4600	20790	10603	0	31393	16820	4600	22070	12801	0	34871	-1027
01/06/2011	16190	4600	20790	10603	0	31393	16820	4600	22070	12801	0	34871	-1027
01/07/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/08/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/09/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
01/10/2011	16820	4600	21420	12424	0	33844	17470	4600	22070	12801	0	34871	-1027
	7596	2077	9673	5611	0	15284	7890	2077	9967	5781	0	15748	-464
	9580	2632	12212	7084	0	19296	9948	2632	12580	7296	0	19876	-580

BRUNNEN

18

M5

27
9

4/1

11/1/2011	17470	4800	22270	12917	0	35187	18140	4800	22940	13305	-1058
12/1/2011	17470	4800	22270	12917	0	35187	18140	4800	22940	13305	-1058
1/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	-1058
2/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	-1235
3/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	-1235
4/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	-1235
5/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	-1235
6/1/2012	17470	4800	22270	14346	0	36616	18140	4800	22940	14911	-1235
7/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	-1273
8/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	-1273
9/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	-1273
10/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	-1273
11/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	-1273
12/1/2012	18140	4800	22940	16517	0	39457	18880	4800	23680	17050	-1273
1/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	-1332
2/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	-1332
3/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	-1332
4/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	-1332
5/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	-1332
6/1/2013	18140	4800	22940	18352	0	41292	18880	4800	23680	18944	-1332
7/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	-1349
8/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	-1349
9/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	-1349
10/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	-1349
11/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	-1349
12/1/2013	18830	4800	23630	21267	0	44897	19540	4800	24340	21906	-1349
1/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	-1420
2/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	-1420
3/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	-1420
4/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	-1420
5/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	-1420
6/1/2014	18830	4800	23630	23630	0	47260	19540	4800	24340	24340	-1420
7/1/2014	19540	4800	24340	25284	0	49114	19540	4800	24340	26044	-1470
8/1/2014	19540	4800	24340	25284	0	49114	19540	4800	24340	26044	-1470
8/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	-1511
8/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	-1511

50384

4

39

9/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
10/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
11/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
12/1/2014	19540	4800	24340	26044	0	50384	20270	4800	25070	26825	0	51895	-1511
1/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
2/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
3/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
4/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
5/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
6/1/2015	19540	4800	24340	27504	7302	59146	20270	4800	25070	28329	7521	60920	-1774
7/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
8/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
9/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
10/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
11/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
12/1/2015	20270	4800	25070	29833	7521	62424	21030	4800	25830	30738	7749	64317	-1892
1/1/2016	66000	0	66000	0	73521	73521	68000	0	68000	0	7749	75749	-2228
2/1/2016	66000	0	66000	0	73521	73521	68000	0	68000	0	7749	75749	-2228
3/1/2016	66000	0	66000	0	73521	73521	68000	0	68000	0	7749	75749	-2228
4/1/2016	66000	0	66000	0	73521	73521	68000	0	68000	0	7749	75749	-2228
5/1/2016	66000	0	66000	0	73521	73521	68000	0	68000	0	7749	75749	-2228
6/1/2016	66000	0	66000	0	73521	73521	68000	0	68000	0	7749	75749	-2228
7/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
8/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
9/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
10/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
11/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
12/1/2016	68000	0	68000	1360	7521	76881	70000	0	70000	1400	7749	79149	-2268
1/1/2017	2796436	539109	3335545	1436673	186711	4958929	2897298	539109	3436407	1468319	192357	5109953	-151025

to remove

6

PART - II
CURRENT AUDIT REPORT

Para No. 01:- Outstanding Contingent Advances amounting to Rs.. 82,33,738/-
(Ref, Audit Memo 01 dated 05/04/2018)

On scrutiny of Abstract Contingent Advance Register for the year 2016-17, it has been noticed that Contingent Advance amounting to Rs. 10,38,645/- has not been settled till date.

Details of contingent advance is given as under:-

S.No.	Bill No.	Date	Purpose	Amount (in Rs.)
1	ACB-264	08.07.2016	Advance drawal for payment to MTNL as rent lease line.	Rs.58565/-
2	ACB-453	23.08.2016	Advance drawal in r/o NICS I towards the cost for 18,00,000 National SMS for the period 01/02/16 to 31/01/17	Rs.62327/-
3	ACB-511	19/09/16	Advance drawal for advance payment of court fee & misc. to Sh Chirag M. Shroff, Advocate for filing of SLP in the matter of WPC No. 3104/2016 in Hon'ble Supreme Court.	Rs. 15000/-
4	ACB-550	04/10/2016	Advance drawal for payment of Court fees to leave covent in r/o Sh Chirag M. Shroff, Advocate WPC 3104/2016	Rs. 7500/-
5	ACB 832	23/12/2016	Advance to Nirmala on a/o of not filing counter reply in CAT.	Rs. 1000/-
6	ACB-1002	23/02/2016	Advance for facility management service charges by NICS I w.e.f 01/04/15 to 31/03/16	Rs. 825000/-
7	ACB-1073	20/03/2017	Advance for SMS w.e.f 01/02/17 to 31/07/17 to NICS I	Rs. 69253/-
Total				Rs. 10,38,645/-

In addition to above as per previous audit Para No. 04 of audit report for the period 2015-16 contingent advances amounting to Rs. 75,29,191/- for the period 2010-11 to 2015-16 were outstanding . However, after recovery of Rs.3,34,098/-, an amount of Rs.71,95,093/- is still outstanding as detailed below:-

S.No.	Bill No.	Date	Purpose	Amount (in Rs.)
1	469	26.09.2011	NICS I	Rs.825000/-
2	382	24.11.2011	Mailing of admit cards for exam dated 10.12.2011	Rs.536000/-
3	383	24.11.2011	Mailing of admit cards for exam dated 18.12.2011	Rs.548000/-
4	422	15.12.2011	Mailing of admit cards for exam dated 08.01.2012	Rs.201600/-
5	512	10.02.2012	Mailing of admit cards for exam dated 26.02.2012	Rs.584900/-
6	526	13.01.2012	Mailing of admit cards for exam dated 04.01.2012	Rs.151105/-
7	544	21.02.2012	2 UPS purchased	Rs.7496/-
8	560	01.03.2012	Mailing of admit cards for exam dated 18-25.03.2012	Rs.1083833/-

9	609	23.03.2012	Mailing of admit cards/rejection letter.	Rs.807920/-
10	629	29.03.2012	Mailing of admit cards/rejection letter.	Rs.872960/-
11	218	12.07.2012	Mailing of admit cards/rejection letter dated 12,19.08.2013.	Rs.698100/-
12	842	07.01.2016	M/s Earnest young for hiring consultant.	Rs.845354/-
13	888	19.01.2016	NICSI for providing SMS service.	Rs. 32825/-
Total				Rs.71,95,093/-

As per General Financial Rules 292 of GFR 2005 and Rules 323 (2) of GFR 2017, advances drawn from the Government Account must be got adjusted within a period of 15 days from the date of its drawl.

Necessary steps may be taken to adjust the above referred outstanding Contingent Advances amounting to Rs. 82,33,738/- (Rs. 10,38,645 + Rs. 71,95,093/-) under intimation to the Audit.

PARA NO. 02:-Irrelevant tender clause resulted local purchase of Stationery/Store Items worth Rs.17.73 lakhs.. (Ref, Audit Memo No. 12 dated 11/04/2018)

During the course of audit for the period 2016-17, it has been noticed that the DSSSB has made an expenditure amounting to Rs.17.73 lakhs on procurement of Stationery/Store Items, as detailed below:-

S.No.	Contingent Bill No.	Date	Expenditure incurred (in Rs.)
1	110	13.05.2016	56058/-
2	111	13.05.2016	14510/-
3	112	13.05.2016	23703/-
4	124	18.05.2016	11200/-
5	143	26.05.2016	21429/-
6	152	27.05.2016	92610/-
7	342	01.08.2016	35332/-
8	371	04.08.2016	97965/-
9	372	04.08.2016	99136/-
10	387	10.08.2016	22641/-
11	388	10.08.2016	4285/-
12	401	11.08.2016	20708/-
13	402	11.08.2016	8357/-
14	415	16.08.2016	66735/-
15	426	17.08.2016	27566/-
16	456	01.09.2016	49212/-
17	672	04.11.2016	99649/-
18	684	10.11.2016	8526/-
19	808	15.12.2016	23060/-
20	839	02.01.2017	14998/-
21	840	02.01.2017	25400/-
22	902	17.01.2017	79237/-
23	903	17.01.2017	6011/-
24	904	17.01.2017	10760/-
25	958	03.02.2017	10969/-
26	1006	20.02.2017	8085/-
27	1026	01.03.2017	16234/-
28	1027	01.03.2017	3173/-

6

371

Page-57

Pages 1-20
KDF

In view of the above, the observations of the Audit are as follows:-

1. The eligibility criteria set by the Department for the tenderer i.e., possession of Provident Fund Registration Number, ESI Registration Number, Registration Number under Contract Labour Act is irrelevant since the tender was meant for supply of stationery store items and not labour intensive work. This condition led to poor participation of bidders in the tendering process. This resulted local purchases under Rule 145 and Rule 146 of the GFR, 2005 and the Department deprived the competitive prices through open tender.

2. Although the tender (Id No. 2016_DSSSB_115407_1) was not materialized but while evaluating the single bid of M/s. Edu-Care received in the said tender, the Department has not taken into consideration Provident Fund Registration Number, ESI Registration Number, Registration Number under Contract Labour Act, thereby overlooking the eligibility conditions.

Para-58
PARA NO.03:- Violation of financial powers delegated by the Finance Department in purchase of Stationery/Store Items. (Ref, Audit Memo No. 13 dated 11/04/2018)

As per delegation of Financial Powers by the Finance Department vide letter dated 12.03.2015, the Head of Department and Administrative Secretary of the Department has been vested with the powers to purchase stationery stores worth Rs. 10.00 lakhs per annum and Rs.15.00 lakhs per annum respectively.

During the course of audit for the period 2016-17, it has been noticed that the DSSSB has made an expenditure amounting to Rs.17.73 lakhs on procurement of Stationery/Store Items.

Thus in the instant case, stationery stores have been purchased by the Department beyond the delegated powers of HOD and Administrative Secretary of the Department, without the concurrence of the Finance Department.

Para-59
PARA No. 04:- Recovery of Rs. 5526/- due to personal use of Staff Car. (Ref, Audit Memo No. 14 dated 11/04/2018)

On scrutiny of Log Book produced to the Audit Party in respect of Staff Car No. DL 4C AW-0001, it has been noticed that the vehicle has been used by the Chairman, DSSSB for personal purposes on multiple occasions, as per details given below:-

S.No.	Date of Journey	Places Visited	Kilometres covered	Page No. of Log Book
1	08.08.2016	Chanakyapuri to Chandrawal to Chakyapuri to Office	56	03
2	12.08.2016	Office to Chanakyapuri to Mayapuri to Chanakyapuri to Office	58	03
3	16.08.2016	Chanakyapuri to Gymkhana to Chanakyapuri	07	04
4	18.08.2016	Chanakyapuri to Mizoram House to Yashwant Palace to Chanakyapuri	12	05
5	19.08.2016	Chanakyapuri to Mizoram House to Visa Apply Centre (Kharak Singh Marg)	10	05
6	20.08.2016	Office to Chanakyapuri to Satya Niketan to Chanakyapuri to Mizoram	73	05

29	1053	14.03.2017	8310/-
30	1054	14.03.2017	10185/-
31	1064	16.03.2017	97199/-
32	1065	16.03.2017	99341/-
33	1066	16.03.2017	97199/-
34	1096	23.03.2017	14595/-
35	1106	28.03.2017	7875/-
36	1109	28.03.2017	25401/-
37	1113	29.03.2017	13128/-
38	1114	29.03.2017	19570/-
39	1115	29.03.2017	16950/-
40	1139	30.03.2017	14589/-
41	1140	30.03.2017	61484/-
42	1141	30.03.2017	71063/-
43	1156	31.03.2017	9050/-
44	1161	31.03.2017	20812/-
45	1162	31.03.2017	79470/-
46	1163	31.03.2017	99341/-
47	1164	31.03.2017	49500/-
TOTAL			17,72,611/-

(8) 2
357c

On scrutiny of concerned record, it has been gathered that purchases have been made in Peace Meal during the entire year either under Rule 145 or Rule 146 of GFR,2005. The Rule 145 allows purchases from open market upto the value of Rs.15,000/- without calling quotations. The Rule 146 of GFR allows the duly constituted Purchase Committee to collect quotations from the open market for purchases between Rs.15,000/- and Rs.1,00,000/-.

In a file bearing No.F.40(54)/DSSSB/CT/15-16, the Member-II/HOD while approving purchase of stationery items on 21.06.2016 observed that in future tenders must be floated and also possibility of contacting Department which has similar approved tender be used. On another occasion on 13.07.2016 while proposing to procure Ink Cartridges worth Rs.62842.50, the DSSSB submitted that tender for purchase was earlier called but due to poor response the tender was not finalized.

Further, on scrutiny of File No.40(111)/DSSSB/CT/16-17 related to Tender for Store Items & Stationery, it has been noticed that tender was floated twice by the DSSSB with Estimated Cost of Rs.12.00 lakhs. The 1st tender with ID No. 2016_DSSSB_110183_1 was uploaded on Delhi Govt. Web Portal on 13.07.2016 with last date of submission of bids as 05.08.2016. The DSSSB has submitted that while opening the tender, no bids were found and hence tender had to be cancelled. The 2nd tender with same Estimated Cost and terms & conditions bearing Id No. 2016_DSSSB_115407_1 was floated on 03.10.2016. In that tender only one bid was received and due to poor response, the said tender was also cancelled.

On going through the terms & conditions of Notice Inviting Tender (NIT) under "Eligibility Conditions", the Audit has noticed that Condition No.2 stipulates that tenderer Firm/ Agency/Company should have valid registrations such as Sales Tax Registration Number, PAN of the IT Department, Service Tax Registration Number, Registration No. of Agency Firm; Provident Fund Registration Number, ESI Registration Number, Registration Number under Contract Labour Act.

		House to Chanakyapuri to Lajpat Nagar to Chanakyapuri to Petrol Pump to Office		
7	22.08.2016	Chanakyapuri to Visa Apply Centre to Chanakyapuri to Khan Market to Office to Chanakyapuri to Office	18	06
8	03.09.2016	Office to Chanakyapuri to Greater Noida to Dilshad Garden to Greater Noida to Chanakyapuri to Office	222	08
9	15.09.2016	Chanakyapuri to Sarojni Nagar to Chanakyapuri to Sadar Bazar to Chanakyapuri to Visa Apply Centre to Khan Market to Visa Apply Centre to Cannought Place to Chanakyapuri	68	09
10	16.09.2016	Chanakyapuri to Vasant Kunj to Chanakyapuri	23	10
11	21.09.2016	Chanakyapuri to Visa Apply Centre to Chanakyapuri to Vasant Kunj (School) to Chanakyapuri	46	10
12	22.09.2016	Chanakyapuri to Vasant Kunj to Chanakyapuri	22	11
13	24.09.2016	Office to Chanakyapuri to Greater Noida to Office	98	11
14	20.10.2016	Chanakyapuri to Greater Noida to Chanakyapuri	86	13
15	25.11.2016	Chanakyapuri to Greater Noida to Chanakyapuri	90	17
16	26.11.2016	Chanakyapuri to Netaji Nagar to Sarojni Nagar Market to Chanakyapuri to Vasant Kunj to Chanakyapuri	32	17
TOTAL			921	

Rule 21 of the Staff Car Rules stipulates that a rate of Rs.4.50 per kilometre for small staff cars of not more than 16 Horsepower and a rate of Rs.6.00 per kilometre of big cars of more than 16 Horsepower will be charged for the use of staff cars on non-duty journeys. Charges at this rate would be recoverable for distance covered by a staff car from the time it leaves office/garage till it returns to office/garage.

Therefore, an amount of Rs.5526/- (921 kms. x Rs.6.00 per km.) may be recovered from the Chairman, DSSSB under intimation to the Audit. In case, the said recovery has already been made, the same may be intimated to the audit alongwith requisite proof.

PARA No.05:-Decline in performance of DSSSB in conducting examinations

(Ref, Audit Memo No. 15 dated 16/04/2018)

As per information provided by the DSSSB regarding details of Examination conducted and pending requests, which is as under:-

S.No.	Year	Number of Pending requests for conduct of Examination at the beginning of	Exams conducted during the year	Exams scheduled but not conducted during the	Results declared	Number of Pending requests for conduct of Examination at the end of the
-------	------	---	---------------------------------	--	------------------	---

		the year i.e., as on 1 st April		year		year i.e., as on 31 st March
1	2014-15	199	122	--	--	231
2	2015-16	231	47	--	--	257
3	2016-17	257	12	--	--	245

2 10

33/c

The above facts reveals that there is a sharp decline in number of examinations conducted by the DSSSB. It has also been noticed that DSSSB has not declared any result during the above period. Further, the above table reflects 1017 % decline in conduct of examinations and 123% increase in pending requests for conducting examinations.

The above figures & facts indicate that the Department/Board is not performing in its full potential to fulfil the aspirations of the unemployed youths of Delhi and also weakens the performance of other Departments which are solely dependent on DSSSB for their human resource requirement.

The system of conducting examination by the DSSSB needs revamp including change in policy related to conduct of examinations. The reasons for the steady decline in the performance of the Board needs to be examined and evaluated and further necessary corrective measures may be urgently initiated for speedy disposal of pending requests for conduct of examinations.

PARA No.06:- Non Production of Records.

(1998 -2000)

- (1). Expenditure incurred on refreshment, printing of question paper, setting examination centre, evaluation of papers and material for conducting of examination.
- (2). Appointment of agencies for examination.
- (3). Payment made to post office authority.

(2006-2008)

- (1). Fidelity bond and surety bond.

(2008-2009)

- (1). EMD., OTA, T/Fee/Medical Re-embursement, tender sale, long-term advances register.

(2009-2010)

- (1). Property register.
- (2). Dead Stock Register.

(2010-2012)

- (1). Purchase file (excluding computer branch).

(2015-2016)

- (1). Detail of expenditure incurred on printing of question papers/answer sheets, setting of examination centers, evaluation of papers and remuneration paid for conducting various exams.

(2016-2017)

1. Clarification related to bunching benefits

The above mentioned record may be produced before the next audit.

I.A.O. Audit Party No. VII

Page 6

[Handwritten signature]

[Large handwritten signature and date 17/1/22]

See

16/4/18
by (Adm)

17/c

32/c

Current Audit Report(2017-2022)

During the course of current audit, 20 audit memos were issued including 01 record memos highlighting various irregularities with a recovery of Rs. 159597/-. As per reply provided by the unit, 20 observation memos including 01 record memo, have been converted into 09 Paras including 1 NPR taken afresh and 03 TANs, 4 memos were settled and 2 memos were dropped and among them 2 audit memo no. 4 & 19 has been merged Para 01 incorporated in the current audit report as Part-II with an outstanding recovery of Rs.158822/-.

Details of Current Recovery:-

Memo No.	Amount pointed out (Rs.)	Amount Recovered (Rs.)	Amount dropped on the basis of reply	Balance (Rs.)	Remarks	Page No.
2	450	450	0	0	Settled	
4	27808	0	0	27808	PARA-1	
6	8205	0	0	8205	PARA-2	
7	3400	0	0	3400	PARA-3	
8	78751	0	0	78751	PARA-4	
12	22230	0	0	22230	PARA-5	
13	315	315	0	0	Settled	
14	10	10	0	0	settled	
19	18428	0	0	18428	PARA-1	
Total	159597	775		158822		

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **Delhi Subordinate Services Selection Board, GNCT of Delhi, Karkardooma** for the period 2017-22. The Audit disclaims any responsibility for non production of record/information or mis-information provided by the **Delhi Subordinate Services Selection Board, GNCT of Delhi, Karkardooma**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Delhi Subordinate Services Selection Board, GNCT of Delhi, Karkardooma**. The Dte. of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

Bgr

18/c

31/c

Draft audit report alongwith Memo and Reply/KD files is submitted for further necessary action.



I.A.O.,

Audit Party No.XXI

PART II
CURRENT AUDIT PARAS
(2017-2022)

PART-II**CURRENT AUDIT REPORT (2017-22)****PARA-01: Overpayment of Transport Allowance amounting to Rs.46236/-****Ref: Audit Memo No. 04 Dated: 30/09/2022) & Ref: Audit Memo No. 19 Dated: 12/10/2022)****(a) Overpayment of Transport Allowance amounting to Rs.27808/-**

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of records, it has been revealed that the Department had made the payment of Transport Allowance to the following employees during their leave of full calendar month as per details given below:-

S. No.	Name & Desig. of employee (Sh. / Smt)	Period of Leave	Complete Calendar	TPT Allowance	Total
1	Ajay Kumar, ASO	20/07/20 to 11/09/20	August 2020	4212	4212
2	Neha, LDC	13/04/20 to 9/10/20	May 2020 to Sept.2020	7900	7900
3	Archana, SO	17/1/19 to 28/03/19	February 2019	7848	7848
4	Parveen Kumar Sharma, ASO	27/10/18 to 26/12/18 And 01/01/19 to 31/01/19	November 2018 And January 2019	3924 3924	7848
Total					27808

Reasons for payment of Transport Allowance during leave for complete calendar month amounting to **Rs. 27808/- (Twenty Seven Thousand Eight Hundred and Eight Rupees)** may please be elucidated to audit and necessary steps should be taken to recover the above amount from the concerned officials and deposit in Govt. account after due verification of records under intimation to the audit.

(b) Overpayment of Transport Allowance amounting to Rs.18428/-

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of attendance registers/records for the audit period 2017-2022 provided by the concerned branches, revealed that the Department had made the payment of Transport Allowance to the following employees during their leave of full calendar month as per details given below:-

[Handwritten Signature]

15

28/c

S. No.	Name & Desig. of employee (Sh. / Smt)	Complete Calendar	TPT Allowance to be recovered (Rs.)
1	Rani Sherawat, ASO	April 2020	4212
2	Sanjeev Kumar, Peon	April 2020	4212
3	Rajesh Kapoor, SO	April 2020	4212
4	Jitender Jr. Asstt.	April 2020	1580
5	Jitender Kumar ASO	November 2019	4212
Total			18428

Other branches except Admin branch and Accounts branch, did not provide attendance register/information in r/o officers/officials who did not attend office for complete calendar month.

Reasons for payment of Transport Allowance during leave for complete calendar month amounting to Rs. 18428/- (Eighteen Thousand four Hundred and Twenty Eight Rupees) may please be elucidated to audit and necessary steps should be taken to recover the above amount from the concerned officials after due verification of facts and figure and deposit in Govt. account after due verification of records under intimation to the audit.

Page 62

PARA No.02 (Ref: Audit Memo No. 06 Dated: 30/09/2022)

Sub: Recovery of Licence fee amounting to Rs.8205/-

As per public works department, Govt. of NCT of Delhi letter no.F.4(7)/2007/UTCS/CT 4268-72 dated 01/07/19 rate of license fee of the Govt. of Delhi residential accommodation has been revised w.e.f. 01.07.2017.

During the Audit, it has been observed from the PBR that the department has not deducted the license fee at the enhanced rates w.e.f. 01.07.2020 Hence the details of recovery are as under:-

S.no.	Name of official & Desig. (Mr./ Ms.)	Address/ Type	Amount recovered (Rs.)	Amount actually to be recovered (Rs.)	Period of short recovery	No. of Months	(In Rs.,....)	
							Difference per month (Rs.)	Total short recovery (Rs.)
1	Shailendra Singh, Secretary	Shalimar Bagh	500	640	07/19 to 03/20	09	140	1260
2	Anand Prakash Sharma, Dy. Secretary	Shalimar Bagh	500	640	03/19 to 03/20	13	140	1820
3	Ashish Mohan, Joint Secretary	Shalimar Bagh	1065	1270	03/18 to 03/20	25	205	5125
Total								8205

[Handwritten signature]

27/c

HOO/DDO may take necessary action to recover an amount of Rs.8205/- (Eight Thousand Two Hundred and Five Rupees only) from the concerned employee after due verification of facts & figure under intimation to the audit.

Page 63

PARA No.03- (Ref: Audit Memo No. 07 Dated: 03/10/2022)

Sub:- Short deduction of DGEHS Subscription amounting to Rs.3400/-

The rate of subscription of DGEHS have been revised w.e.f 01.02.2017 vide order No.F..25(III)/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services. DGEHS cell, Directorate of Health Services. Govt.of NCT of Delhi. The revised rate of monthly subscription is as under:-

S.No.	Corresponding levels in the pay matrix as per 7th CPC	Rate of monthly subscription
1	Level 1 to 5	Rs. 250/-
2	Level 6	Rs.450/-
3	Level 7 to 11	Rs.650/-
4	Level 12 and above	Rs.1000/-

During the test check of pay bill registers for the audit period 2019-2022, it was observed that Sh. Ajay Kumar UDC was granted NFSG w.e.f. 01/01/19 in the Level-6 of Pay Matrix Table under the 7th CPC vide order no. 147 dated 25.03.21 and as per LPC the DGEHS was deducted Rs.250/- in the previous school. Hence, the arrear of subscription was not deducted in respect of the following employee as per revised rates.

Further in cases where pay of a Govt. employee is revised from a retrospective date, resulting in change of amount of CGHS contribution payable, contribution at the higher slab rate may be recovered only from the date of issue of the order i.e. the date on which the order upgrading his was issued, and not the date from which his pay is being effected (retrospectively)(vide letter no. S 11030/55/2011-CGHS(P) dated 26/10/12).

The details is as under:-

							(Amount in Rs.)
Sl. No.	Name (Sh./Ms.)	Designation & Level of pay	Deducted @	Due @	Period/Month	Short deduction to be recovered	
1	Vikram Chand	UDC (L-6)	250	450	10/17 to 12/18	200x15=3000	
2	Shipra Guha Roy	UDC (L-6)	250	450	12/18 to 01/19	200x2=400	
Total						3400	

Reasons for above lapses may be elucidated to the audit after due verification of facts and figures & recovery of Rs.3400/-(Rupees Three Thousand and Four Hundred only) may be made under intimation to the audit.

By

13
26/c
Para 64
PARA No.04- (Ref: Audit Memo No. 08 Dated: 06.102022)

Sub:- (A) Shortcomings in Income Tax Record

On test check of Income Tax record of the School for the audit period 2017-18 to 2021-22, following discrepancies have been noticed by the Audit:-

S.No.	Name & Desig. (Mr./Ms.)	Description	Remarks
1.	Sukhbir Singh, Asstt. (GR.II-DASS)	Rebate of HRA in the F.Y.2019-20 & 2020-21 where rent paid and as per rent receipt name of landlord is Sh. Umesh Kumar while as per copy of electricity bill the name landlord is Ms. Ravita Raghav	Rent receipts may be issued by the land lord
2	Rahul Saini, Dy. Cont.of Exam(JAG)	Rebate of LIC and PPF sought in the F.Y. 2019-20	No supporting document i.e LIC receipts and copy of PPF account found attached
3	Devender Kumar, Supdt.	Rebate of tuition fee granted in the F.Y. 2019-20	No supporting document i.e fee receipts
4	Mantu Kumar Nikhil, Dy. Secretary	Rebate of interest of HBA of full amount of interest granted in the F.Y. 2019-20	No supporting document i.e. undertaking of his spouse
5	Ajit Kumar, UDC	Rebate of interest of HBA in the F.Y. 2019-20	No supporting document i.e. Certificate of Bank
6	Vincet Saxena, Programmer	Rebate of HBA in the F.Y.2019-20 where rent paid	No supporting document i.e. original rent receipts found attached
7	Archana, Supdt.	Rebate of interest of HBA in the F.Y. 2019-20	Provisional interest statement is found attached, final interest statement is required
8	Shankar Dutt Bhatt, Statistical officer	Rebate of interest of HBA in the F.Y. 2019-20	Provisional interest statement is found attached, final interest statement is required

Reason of discrepancies may be elucidated to the audit and necessary action may be taken to remove the irregularities under intimation to the audit.

Dpr

25/c

(B) Sub:- Recovery of Income Tax & Cess amounting to Rs.78751/- due to wrong Calculation

On scrutiny of Pay Bills, PBR, Income Tax Forms and Service records for the audit period 2017-2022, it is found that Income Tax and Education cess was deducted less from the following employees as per details given below:-

(1) Sh. Vineet Saxena, Programmer F.Y (2021-22)

Particulars	Amount as per Department (Rs.)	Amount as per Rule (Rs.)	Remarks
Gross Salary	1529122	1529122	The calculation sheet provided by the Unit has rebate of amount of Resident Insurance Premium Funding Variable and section under which rebate admissible, not mentioned on the certificate enclosed
(-) Std. Deduction	50000	50000	
(-)80C	150000	150000	
(-)80D	7800	7800	
(-)HBA u/s 10	28349	28349	
(-)interest of HBA u/s 24 (b)	192596	182366	
(-)80CCD(2)	136712	136712	
(+) income from other sources	78780	78780	
Taxable Income	1042450	1052675	
Tax Due	125235+5009	128300+5132	
Tax Deducted	125235+5009	125235+5009	
Outstanding		3065+123	
TOTAL		3188	

(1) Smt. Archana, Supdt. F.Y (2018-19)

Particulars	Amount as per Department (Rs.)	Amount as per Rule (Rs.)	Remarks
Gross Salary	1359552	1359552	The calculation sheet provided by the Unit has rebate of amount of interest of HBA but certificate of installment amount under loan account pertains to F.Y. 2019-20
(-) Std. Deduction	40000	40000	
(-)80C	150000	150000	
(-)80D	7800	7800	
(-)interest of HBA u/s 24 (b)	60272	NIL	
(+) income from other sources	33600	33600	
Taxable Income	1135080	1195352	
Tax Due	153024+6121	171105+6844	
Tax Deducted	153024+6121	153024+6121	
Outstanding		18081+724	
TOTAL		18805	

(1) Sh. Anil Aggarwal, Supdt. F.Y (2019-20)

Particulars	Amount as per Department (Rs.)	Amount as per Rule (Rs.)	Remarks
Gross Salary	1451436	1451436	The calculation sheet provided by the Unit has rebate of amount
(-) Std. Deduction	50000	50000	
(-)80C	150000	150000	

[Handwritten signature]

24/12

11

(-)80D	7800	7800	of interest of HBA but certificate of installment amount under loan account pertains to F.Y. 2019-20
(-)interest of HBA u/s 24 (b)	199326	NIL	
(+) income from other sources	40750	40750	
Taxable Income	947770	1147096	
Tax Due	102054+4082	156629+6265	
Tax Deducted	102054+4082	102054+4082	
Outstanding		54575+2183	
TOTAL		56758	

The reason for less recovery of Income Tax may be elucidated to audit and necessary steps should be taken to recover the balance Income Tax of **Rs.78751/-** (including cess) (Rs. Seventy Eight Thousand Seven Hundred Fifty One only) after verification of facts and figure under intimation to the audit.

PARA No.05- (Ref: Audit Memo No. 12 Dated: 10/10/2022)

Subject: Short deduction of UTGEIS subscription from teaching Staff amounting to Rs.22230/-

As per MoF, DoE, GOI, OM No.F7(1)/EV/2008 dated 10.09.2010, point no.4 that it has been decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group D employees placed in PB-I with Grade pay of 1800 and classified as Group C @30/- per month from January of the next calendar year i.e. January, 2011. Hence, the rate of subscription for the scheme shall Rs.30, Rs.60 & Rs.120 p.m. for Group C, B & A employees respectively. Accordingly, subscription towards UTGEIS was required to be deducted at revised rate from 01.01.2010.

As per DoPT's OM No.11012/10/2016/Esstt A-II dated 08/12/17, classification of posts under the CCS (CCA) rules, 1965, are given below:-

Handwritten notes:
Sushil
14/09/2023

S. No.	Description of posts	Classification of posts
1	A central civil post carrying the pay in the pay matrix at the Level from 10 to 18	Group-A
2	A central civil post carrying the pay in the pay matrix at the Level from 6 to 9	Group-B
3	A central civil post carrying the pay in the pay matrix at the Level from 1 to 5	Group-C

During test check of records, it has been observed that the UTGEIS subscription was deducted less in view of the prescribed rates and category as per orders/ OM given above in r/o following Officers/ Officials resulting in short deduction of Rs.22230/- as detailed below :-

Handwritten signature: Pp

23/C

10

S.no.	Name & Desig. (Sh/Mrs.)	Period	No. of months	Subscription due per month	Subscription deducted per month	Subscription recoverable
1	Vineet Saxena programmer	01/18 to 09/22	57	120	60	3420
2	Bindu Samaraundoon H.C	01/17 to 12/19	36	60	30	1080
3	HR Khan H.C	01/17 to 01/19	25	60	30	750
4	D.K. Garg Asstt. Director	01/17 to 09/22	69	120	60	4140
5	KNV Surya H.C	01/17 to 01/19	25	60	30	750
6	C.S. Negi Steno II	01/17 to 12/20	48	60	30	1440
7	Deepak Bhardwaj H.C	01/17 to 01/19	25	60	30	750
8	Jitender Kumar H.C	01/17 to 02/21	50	60	30	1500
9	Rajinder Kumar Meena H.C	01/17 to 01/18	13	60	30	390
10	Ajay Kumar H.C	01/18 to 03/21	39	60	30	1170
11	Puneet Walia H.C	01/20 to 12/21	24	60	30	720
12	Praveen Chandra Sharma H.C	01/20 to 09/22	38	60	30	990
13	Niranjan Kumar H.C	01/21 to 12/21	12	60	30	360
14	V. K. Sehgal H.C	01/17 to 02/21	50	60	30	1500
15	Punit Aggarwal H.C	01/19 to 02/21	26	60	30	780
16	Virender Kumar Sharma H.C	01/17 to 12/19	36	60	30	1080
17	Rajinder Kumar Meena H.C	01/17 to 01/18	13	60	30	390
18	S. P. Singh H.C	01/17 to 12/18	24	60	30	720
19	Ram Gopal Dhanger H.C	01/17 to 10/17	10	60	30	300
Total						22230

Sell led

Accordingly, recovery of **Rs.22230/-**(Twenty Two Thousand Two Hundred Thirty only)towards short recovery of UTGEIS, as detailed above may be made **after due verification** under intimation to the Audit.

65

PARA No.06 (Ref: Audit Memo No. 15 Dated: 11/10/2022)

Sub:- Information regarding examination

The following information for the audit period 2017-2022, may be provided in the format given below :-

Sl. No	Name of Exam conducted	Duration of exam	Date of declaration of result	Reason of delay of declaration of result, if any

The above information may provided or to be shown to the next audit.

22/C 9

66

PARA No.07 (Ref: Audit Memo No. 17 Dated: 11/10/2022)

Sub :- Abstract contingent bill register.

During the course of test audit the following irregularities have been observed:

1. Page counting certificate was not made on the first page of the register.
2. Page numbering was not made in register.
3. In so many cases advances were drawn for different purposes but the same were adjusted after more than one month period, which is quite irregular.

The details of some such cases are as under:-

Sl. No.	Abstract contingency bill/ date	Detail contingency bill/date
1	964- 28/02/19	149- 07/08/20
2	909- 11/02/19	25- 03/06/21
3	670- 20/11/18	106- 07/05/19
4	592- 25/02/21	186- 03/07/21

4. The following advances are still unsettled:-

IT BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	544	21.02.2012	For purchase of 2UPS from ICSIL.	7496
2	1002	23.02.2016	Facility Management Service Charges to NICSI	825000
3	422	11.09.2018	To M/s NICS I for local and national SMS	694548
4	658	26.03.2021	To M/s NICS I on a/c of Tech. Manpower for OARS project.	3045659
5	121	03.06.2021	To NICS I on a/c of 2 crore local and national SMS	623748
6	838	29.03.2022	To NICS I on a/c of the cost of 2 crore Local and National SMS	623748
7	232	24.06.2022	To NICS I as 40% on a/c of Cloud service for DSSSB OARS project the period 2022-23	545511
8	269	15.07.2022	To M/s NICS I on a/c of providing Tech. Manpower for OARS project for the period 2022-23.	359189
9	326	16.08.2022	To MTNL on a/c of one time upfront OFC feasibility charges	78918
Total				6803817

SCRUTINY BRANCH/ EXAM BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	382	24.11.2011	Mailing of Admit Cards for the exam dt.10/12/11	536000

[Handwritten signature]

21/c

2	383	24.11.2011	Mailing of Admit Cards for the exam dt.18/12/11	548000
3	422	15.12.2011	Mailing of Admit Cards for the exam dt.08/01/12	201600
4	512	10.02.2012	Mailing of Admit Cards for the exam dt.26/02/12	584900
5	526	13.01.2012	Mailing of Admit Cards for the exam dt.04/03 /12	151105
6	560	01.03.2012	Mailing of Admit/Rejection card for the exam dt.18/03/12 & 25/03/12	1083833
7	609	23.03.2012	Mailing of Admit/Rejection card for the exam dt.08/04/12	807920
8	629	29.03.2012	Mailing of Admit Cards for the exam dt.29/04/12	872960
9	218	23.07.2012	Mailing of Admit Cards for the exam dt.12/08/12 & 19/08/12	698100
10	91	13.05.2013	Mailing of Admit Cards for the exam dt.09/06/13	617000
11	121	29.05.2013	Mailing of Admit Cards for the exam dt.09/06/13	128000
Total				6229418

CARETAKING BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	310	02.08.2018	For Lunch and Refreshment for the Exam dated 05.08.2018	75000
2	396	30.08.2018	For Lunch and Refreshment for the Exam dated 12.08.2018	90000
3	409	05.09.2018	For Lunch and Refreshment for the Exam dated 08.09.2018 & 09.09.2018	185000
4	431	14.09.2018	For Lunch and Refreshment for the Exam dated 16.09.2018	100000
5	446	18.09.2018	For Lunch and Refreshment for PET w.e.f. 18.09.2018	60444
6	553	10.10.2018	For payment to labours for exam dated 13.10.2018 & 14.10.2018	32040
Total				542484

EXAM BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	830	28.03.2022	Payment of remuneration to exam functionaries on a/c of online exam on 01, 02, & 03.04.2022.	2621199
2	831	28.03.2022	Payment of remuneration to exam functionaries on a/c of online exam on 04, 05 & 06.04.2021.	1982892

[Handwritten signature]

20/C (7)

3	304	29.07.2022	Payment of remuneration to exam functionaries on a/c of online exam on 06 & 12.08.2022.	858375
4	325	11.08.2022	Payment of remuneration to exam functionaries on a/c of online exam on 20, 21 & 23.08.2022.	1813470
5	389	09.09.2022	Payment of remuneration to exam functionaries on a/c of online exam on 17 & 18.09.2022.	1070110
Total				8346046

LEGAL BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	511	19.09.2016	Payment of court fee & Misc. Charges to Sh. Chirag M. Shroff.	15000
2	550	04.10.2016	Payment of court fee to Sh. Chirag M. Shroff.	7500
Total				22500

Reason of irregularity may be elucidated to the audit and necessary steps may be taken to get advances settled at the earliest under intimation to the audit.

~~67~~
PARA No.08 (Ref: Audit Memo No. 18 Dated: 12/10/2022)

Sub :- Motor Vehicle –reg.

Log book register in r/o motor vehicles provided by the office of DSSSB Board for the period 2020-2022.

The scrutiny of Log Books produced to the audit, the following discrepancies are observed and given below:-

1. No paging certificate was given on the first page of log book registers, no monthly abstract in r/o POL obtained on km. covered and petrol consumption of POL covered can not to be ascertained in almost in all cases.
 2. **Vehicle No. (1)DL-14CE.8813, M. CIAZ, (2) DL1CQ8340, (3) DL4CAW0001**
 - i. Name and designation of the officer using staff car not mentioned.
 - ii. Col. 2,3,5,6,7,9,10,11,12 are being left blank.
 - iii. Km. reading was not mentioned in almost all petrol account.
 - iv. No monthly abstract was given in the log book.
 - v. Petrol account has not been maintained properly in the log book.
- BQ

19/c

Motor vehicles records/ Log book registers for the period 2017-2019 may be produced before the next audit. Reasons of these irregularities and compliance be shown to the audit.

PARA No.09- (Ref: Audit Memo No. 19 Dated: 12/10/2022)

Sub :- Non Production of Records

1998-2000

1. Expenditure incurred on refreshment, printing of question paper, setting examination centre, evaluation of papers and material for conducting of examination.
2. Appointment of agencies for examination.
3. Payment made to post office authority.

2006-2008

1. Fidelity bond and surety bond

2008-2009

1. EMD., OTA, T/Fee/Medical Re-imbursment, tender sale, long term advance register.

2009-2010

1. Property register
2. Dead stock register

2010-2012

1. Purchase file (excluding computer branch)

2015-2016

1. Detail of expenditure incurred on printing of question papers/ answer sheets, setting of examination centers, evaluation of papers and remuneration paid for conducting various exams.

2016-2017

1. Clarification related to bunching benefits.

2017-2019

1. Log Book of Motor vehicle using by the Officers.

2017-2022

1. Property register
2. Dead stock register
3. Condemnation files of property and newspapers supplied in DSSSB.

The above mention record may be produced to the next audit

Settled as per A.P. as per J.S. D. 24/09/2023

**Inspecting Audit Officer
Audit Party No. XXI**

181 c

PART-III
TEST AUDIT NOTES (2017-2022)

TAN No.01- (Ref: Audit Memo No. 09 Dated: 06/10/2022)

Sub: Shortcomings in Stock Registers

On test check of Stock Registers (Consumable & Non-consumable) maintained by the unit, the following observations are made:

(1)Mandatory page counting certificate was not recorded on the first pages of most of the stock registers.

(2)As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.

S. NO.	Name of Items	Bill no./Date	Quantity	Consumable Stock Entry Page no.	Amount(in Rs.)
1	Almirah	Gem-15524119 dt 12.10.21	2	190	@ Rs.19300
2	Executive Chair	Gem-15512500 dt 11.10.21	18	190	@Rs.7625
3	Executive Chair	Gem-19460806 dt 18.03.22	1	191	23560
4	Biometric	10/17 dt 21.10.19	03	203	799799
5	Chairs Executive	112 dt 12.11.19	2	204	@ Rs.10495
6	Cash carerting Machine	Gem-14927522 dt. 10.09.21	1	274	9400
7	Chair Visitor	Gem-13358839	4	197	@ Rs.3300
8	Centre Table	Gem-15320175	20	192	@ Rs.3400
9	Desktop Computers	Gem-9896770 dt. 22.06.20	25	165	@ Rs.56798
10	Elect Cattle	125 dt.26.10.19	5	35	@ Rs.1719 per item
11	GPS Trecker	Gem-8863566 dt. 9.09.20	2	198	@ Rs.3500 per item
12	Heater	GeM 10920649dt. 29.01.21	02	55	@Rs.2289.95
13	Hot Case	Gem-356 dt.19.12.19	9	56	@ Rs.2449 per item

Bm

17/c

14	Induction Heater	Gem-11409639 dt.18.02.21	1	123	2725
16	Laptop	2536 dt. 30.11.19	10	114	@ Rs.49368 per item
17	Key Board	17606 dt.13.12.19	20	115	@ Rs.339.71 per item
18	MFS Tab	192011092 dt.29.11.19	12	80	@ Rs.1475 per item
19	Maruti Ciaz SHVC	Bill No.NIL Dt.20.03.20	02	260	@ Rs.697068.65 per item
20	Printer	0511 dt.30.12.19	11	87	@ Rs.7890
21	Printer	0554 dt. 06.01.20	05	145	@ Rs.49900 per item
22	Scanner	529 dt. 31.01.20	10	210	@ Rs.16698 per item
23	Sofa Set	GeM 13359363 dt.03.06.21	01	194	@ Rs.33500 per item
24	Television	121 dt.03.03.21	02	122	@ Rs.400 per item
25	Table	GeM 13358912 dt. 03.06.21	01	192	@ Rs.8100 per item
26	T.V. Trolley	GeM 13359034 dt. 03.06.21	01	193	@ Rs.14000 per item
27	Water Pump	GeM 11360375 dt. 19.02.21	01	126	@ Rs.2899 per item

(3) Other observations are as under:

- The details of officials to whom the items are issued & the quantity issued are not mentioned in many registers. The Signature of receiving authority is also not recorded.
- Item-wise entry is not being made in some registers, instead bill-wise entry is made and the quantity is not mentioned.
- No date-wise distribution was maintained in the stock registers and date of receipt of these items by the officials not mentioned instead the entire quantity is shown as distributed once in a month while the indents have been received date wise from the different branches of the deptt.
- Entry in r/o the items in the above table is found in Consumable register that is not in order. This entry may be made in the Non- consumable register.
- Signature of branch incharge not found on any page of the stock register which is gross irregularity.

- (f) These items are required to be entered into the relevant registers/ stock registers such as property register, non- consumable register, stationary register etc. and show to the audit after compliance.

Needful may be done and compliance be shown to audit.

TAN No.02 (Ref: Audit Memo No. 12 Dated: 10/10/2022)

Sub: Deficiency in maintenance of Service Books

During the test check of Service Book provided by the school, the following deficiency are observed:-

- (ii) **Entry of Aadhar Number** has not been made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified in any case.
- (iv) **'Home Town' declaration** under LTC scheme to be kept in the service book – the declaration will be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (v) **GPF Account Number**- to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c No. not mentioned in some Service Books.
- (vi) **Practical guidelines on the maintenance of Service Book** - instructions/ guidelines contained on the inner cover pages of the printed Service Book will be followed. in addition, some practical guidelines are below:-
 - (A) **Opening of Service Book** - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification,(iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.
- (vii) **Annual Verification of Services.**- Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.

15/c

- (viii) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (ix) **Verification for the remaining period** – before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service up to retirement.
- (x) **Leave-Account** – in many Service Book Leave A/C has cutting and Overwriting & fluids in various entries. Entries should be Clear and Order in respect of Special leave, summer Vacation duty may be pasted in the Service Books.
- (xi) **Photograph**: Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.
- (xii) **First page of Service Book** having details of the employee should be filled up properly and completely. it is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.
- (xiii) **Impression of finger prints** not found in the first page of the Service books in many cases.
- (xiv) Entries of verification of character and the antecedents of the employees, not found in many Service Books.
- (xv) Documents in r/o declaration of nominees in gratuity& pension are not found attached in many Service Books.
- (xvi) Level of pay not found mentioned in many Service books.
- (xvii) 10 days leave encashment on LTC may be entered in the Service book mentioning the no. of leave encashment with each entry in view of admissibility only six times in the entire service period to avoid overpayment.

HOO may take necessary steps to remove the above shortcomings under intimation to audit.

TAN No.03- (Ref: Audit Memo No. 16 Dated: 11/10/2022)

Sub:-Requisition of purchase of item of particular trade mark – reg.

As per GFR 2017 u/r 144....(i)the description of the subject matter of procurement to the extent practicable should –

- (a) be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics
- (b) **not indicate a requirement for a particular trade mark, trade name or brand**

Dr

14/c

Scrutiny of purchase of store and stationary file reveals that there was demand of purchase of **Bajaj Electric kettle.**

Reason of the irregularity may be elucidated to the audit and necessary steps may be taken to observe the fundamental principles of public buying mentioned in the GFR 2017.

Necessary steps should be taken for proper maintenance of Service Books/ Leave Account under intimation to audit.

ASO



IAO
Audit Party No.21

Part II

CURRENT AUDIT REPORT

(2022 to 2023)

PART-II

CURRENT AUDIT REPORT (2022-23)

PARA No. 01: Delay in adjustment/ Non adjustment (Till Date) of advances .
(Ref: Audit Memo No. 03 dated 04/09/2023)

Rule 118 & 162 of receipts & payment rules 1983 stipulates that money drawn on abstract contingent bills for payment of advance should be adjusted within a period of one month following that in which the advance was drawn, by submission of detailed bill. As per record provided by the unit, the following advances are lying unadjusted with different branches of DSSSB from a long time period, details are as under:-

IT BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	1002	23.02.2016	Facility Management Service Charges to NICSI w.e.f. 01.04.2015 to 31.03.2016	825000
2	422	11.09.2018	To M/s NICSI for local and national SMS	694548
3	658	26.03.2021	To M/s NICSI on a/c of Tech. Manpower for OARS project.	3045659
4	121	03.06.2021	To NICSI on a/c of 2 crore local and national SMS	623748
5	838	29.03.2022	To NICSI on a/c of the cost of 2 crore Local and National SMS	623748
6	269	15.07.2022	To M/s NICSI on a/c of providing Tech. Manpower for OARS project for the period 2022-23 (40%).	359189
7	464	13.10.2022	To NICSI on a/c of providing of technical manpower for DSSSB OARS Project for 2022-23 (60%)	538783
8	607	25.11.2022	To NICSI towards procurement of 2 No. VMs for the period of 12 months	599648
			Total	7310323

EXAM BRANCH (Transferred from Scrutiny Branch)

S. No.	Bill No.	Bill Date	Particulars	Amount
1	382	24.11.2011	Mailing of Admit Cards for the exam dt.10/12/11	536000
2	383	24.11.2011	Mailing of Admit Cards for the exam dt.18/12/11	548000
3	422	15.12.2011	Mailing of Admit Cards for the exam dt.08/01/12	201600

Sushel
14/09/2023

4	512	10.02.2012	Mailing of Admit Cards for the exam dt.26/02/12	584900
5	526	13.01.2012	Mailing of Admit Cards for the exam dt.04/03 /12	151105
6	560	01.03.2012	Mailing of Admit/Rejection card for the exam dt.18/03/12 & 25/03/12	1083833
7	609	23.03.2012	Mailing of Admit/Rejection card for the exam dt.08/04/12	807920
8	629	29.03.2012	Mailing of Admit Cards for the exam dt.29/04/12	872960
9	218	23.07.2012	Mailing of Admit Cards for the exam dt.12/08/12 & 19/08/12	698100
10	91	13.05.2013	Mailing of Admit Cards for the exam dt.09/06/13	617000
11	121	29.05.2013	Mailing of Admit Cards for the exam dt.09/06/13	128000
			Total	6229418

CARETAKING BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	310	02.08.2018	For Lunch and Refreshment for the Exam dated 05.08.2018	75000
2	396	30.08.2018	For Lunch and Refreshment for the Exam dated 12.08.2018	90000
3	409	05.09.2018	For Lunch and Refreshment for the Exam dated 08.09.2018 & 09.09.2018	185000
4	431	14.09.2018	For Lunch and Refreshment for the Exam dated 16.09.2018	100000
5	446	18.09.2018	For Lunch and Refreshment for PET w.e.f. 18.09.2018	60444
6	553	10.10.2018	For payment to labours for exam dated 13.10.2018 & 14.10.2018	32040
			Total	542484

LEGAL BRANCH

S. No.	Bill No.	Bill Date	Particulars	Amount
1	511	19.09.2016	Payment of court fee & Misc. Charges to Sh. Chirag M. Shroff.	15000
2	550	04.10.2016	Payment of court fee to Sh. Chirag M. Shroff.	7500
			Total	22500

HOO is requested to take prompt action to settle the all outstanding advances under intimation to audit.

Sushel
14/09/2023

PARA No. 02:- Overpayment of CCL (Child Care Leave) after availing 365 days of leave amounting to Rs. 1,06,332/-.

(Ref: Audit Memo No. 04 dated 05/09/2023)

As per OM No.11020/01/2017-Estt.(L) dated 30.08.2019 and Notification dated 11.12.2018, the following amendments were made which are stipulated as under:-

- I The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.
- III With the amendments of Rule 43-C relating to Child Care Leave (CCL), following changes have been made: -
- (a) CCL may be granted at 100 % of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- (b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (c) For single female servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Govt. Servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

During the scrutiny of the records, it is observed that the following employees have availed CCL more than 365 days which is the violation of III (a) above: -

S.N O	Name & Design.	Period & No. of Days	Basic	DA	Total Amount (100%)(in Rs.)	Due @ 80% (in Rs.)	Recovery amount (in Rs.)
1	Smt. Asha Rani, Statistical Officer	10/3/2019 to 29/03/2019 (20 Day)	56900	6828	41115 (for 20 day)	32892	8223 ✓
		18/01/2021 to 05/02/2021 (19 Days)	60400	10268	47953 (for 19 days)	38363	9590 ✓
		26/14/2021 to 28/05/2021 (33 Days)	60400	10268	75607 (33 for days)	60485	15122 ✓

Sushel
14/09/2023

9/c

DSSSB, Karkardooma, Delhi
(2022 to 23)

						TOTAL	32935
2	Ms. Deep Mala, Sr. Assitant	06/1/2020 to 15/01/2020 (10 Days)	27100	4607	10228 (for 10 days)	8182	2046
						TOTAL	2046
3	Ms. Deepa Upreti, Private Secretary	11/2/2019 to 22/2/2019 (12 Days)	72100	8652	34608 (for 12 days)	27686	6922
		02/12/2019 to 20/12/2019 (19 Days)	74300	12631	53280 (for 19 days)	42624	10656
		20.01.2020 to 30.03.2020 (71 days)	74300	12631	204708 (for 71 days)	163766	40042
						TOTAL	57620
4	Smt. Sandhya, Personal Assistant	13/01/2020 to 07/02/2020 (26 Days)	68000	11560	68653 (for 26 days)	54922	13731
						TOTAL	13731
						G.TOTAL	1,06,332

Hoo is requested to recover an amount of Rs. 1,06,332/- from the officers concerned after due verification of facts and figures under intimation to audit.

Sushil
14/09/2023

PARA No. 03:- Irregular Payment of Transport Allowance Amounting to Rs. 4212/-.

(Ref: Audit Memo No. 05 dated 06/09/2023)

As per M.F. OM. No. 21/5/2017- EII(B) dt. 7th July 2017 transport allowance is not admissible to employees who are on leave for one calendar month. Audit scrutiny revealed that the following officer was on leave for full calendar month and T.A. was paid to them, which was irregular. The detail of such T.A. paid is as under-

Sr. no.	Name and Designation	Nature of Leave	Complete calendar month	Transport Allowance paid	Amount to be Recovered
1.	Ms. Deepa Upreti, Private Secretary (Level - 8)	CCL	Feb. 2020	4212	4212
Total					4212

HOO is requested to recover an amount of **Rs. 4,212/-** from the officers concerned after due verification of facts and figures under intimation to audit.

Sushil
14/09/2023

PARA No. 04:- Discrepancies/Short comings of Stock Register.

(Ref: Audit Memo No. 06 dated 11/09/2023)

On checking the stock register the following irregularities were found.

- (A) It was found that one stock Register was maintained for consumable and Non-consumable stores/items. Separate register should be maintained for consumable and non-consumable items.
- (B) Page counting certificate not recorded in the Consumable/Non-Consumable Stock Register.
- (C) Physical verification of stock: As per rule 213 of GFR 2017, physical verification of consumable and non-consumable items should be conducted at least once a year and of the outcome of the verification be recorded in the corresponding register. Discrepancies if any should be recorded in the stock register for appropriate action the competent authority shall promptly investigate and be brought to account. But scrutiny of consumable/non-consumable stock register revealed that no physical verification has been carried out during the audit period by the unit.
- (D) Non-consumable stores have been reduced by issuing the items to various officers/units which was not permissible as non-consumable items as stores should be reduced only after disposal by way of auctions after condemnation on written off by competent authority. Hence, balance of all non-consumable items be restored.
- (E) Register for issuing the non-consumable and consumable items have not been maintained.
- (F) Entries in the stock register are not authorized either by the Dealing Assistant or by any of the officer in-charge of the stores. Hence the authenticity of entries cannot be verified.

HOO is requested to take necessary step to regularize/overcome the discrepancies/shortcomings observed under intimation to audit.

Sushil
14/09/2023

PARA No. 05:- Discrepancies/Shortcomings in maintenance of Log Book.

(Ref: Audit Memo No. 07 dated 12/09/2023)

Test check of the log book of vehicles revealed the following short comings:-

1. Journey performed by officers concerned and there entries in the Log book are not attested by the officer concerned.
2. In case of Journey performed by non-gazatte staff, counter-signatures of controlling officer is not obtained.
3. Purpose of journey is also not filled by the officer/concerned.
4. History sheet of the vehicle may also be maintained and shown to audit party.
5. Total KM run by each vehicle and average KM obtained per litre of petrol were not worked out and recorded at the end of each month. Hence, it is not possible to view the performance of the vehicle whether the running of the vehicle is economical or not.
6. Petrol consumption column in the log book is not signed by the officer in charge of the vehicle and thereby there is not authenticity of petrol consumed on each occasion.
7. The reading of starting point of journey and at end of the journey should be shown separately on each occasion instead of showing the consolidated reading of different journeys on the same day.
8. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duty journey performed during the month, but same was not prepared in the log book in r/o any of the vehicle.
9. The log book/history sheet in r/o vehicle no. DL-4CAW/0001 and vehicle no. DL-1CQ-8340 are not provided. Further, vehicle no. DL-14CE-8874 have been maintained in piecemeal as it is maintained from 25.04.2020 to 22.09.2021 (Pages 1 to 67 of the log book) and further maintained from 03.07.2022 to 07.07.2023 (containing page no. 103 to 138 of the log book. In addition to it page no. 68 to 102 of log book of vehicle no. DL-14CE-8874 are lying blank.

Sushil
14/09/2023

10. The log book of Vehicle DL-1CQ-8340 has been maintained/provided w.e.f, 06.02.2023 i.e. the log book/history sheet of this vehicle for the period 01.04.2022 to 05.02.2023 has not provided/maintained.
11. The log book of Vehicle no. DL-3CBA-0044, as per FIR dated 11.07.2022 was found missing w.e.f. 03.06.2022 and new log book have been maintained w.e.f. 04.06.2022 to 30.08.2022 and further the separate log book in r/o vehicle no. DL-3CBA-0044 w.e.f. 17.10.2022 has been maintained upto 11.04.2023. No further entries have been recorded.
12. To ensure the compliance of order No. F2/559/2018/CT-III/GAD/8954 dated 24.08.2018.

HOO is requested to take necessary step to regularize/overcome the discrepancies/shortcomings observed and shown to next audit.

Sushel
14/09/2023

PARA No. 06:- Non Production of Records.

(Ref: Record Memo No. 01 & 07 dated 13/09/2023)

2022-2023

1. Log Book/History sheet in r/o vehicle no. DL-4CAW/0001 and vehicle no. DL-1CQ-8340.
2. Property register

1998-2000

1. Expenditure incurred on refreshment, printing of question paper, setting examination centre, evaluation of papers and material for conducting of examination.
2. Appointment of agencies for examination.
3. Payment made to post office authority.

2006-2008

1. Fidelity bond and surety bond.

2008-2009

1. EMD, OTA, T/Fee/Medical Re-imburement, tender sale, long term advance register.

2009-2010

1. Property register
2. Dead stock register

2010-2012

1. Purchase file (excluding computer branch)

2015-2016

1. Detail of expenditure incurred on printing of question papers/answer sheets, setting of examination centers, evaluation of papers and remuneration paid for conducting various exam.

2016-2017

1. Clarification related to bunching benefits.

Sushil
14/09/2023

3/c

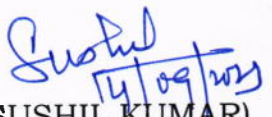
DSSSB, Karkardooma, Delhi
(2022 to 23)

2017-2019

1. Log Book of Motor vehicle using by the officers.

2017-2022

1. Property register
2. Dead stock register
3. Condemnation files of property and newspapers supplied on DSSSB.


(SUSHIL KUMAR)
IAO/Sr. A.O

PART-III

TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 02 dated 01/09/2023)

Sub: Shortcomings in maintenance of Service Books.

During the test check of Service books maintained by the DSSSB, GNCT of Delhi, Karkardooma, Delhi for the period 2022-23, the following shortcomings have been noticed: -

2. Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servant:- As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in the service book of most employees.
3. Further, As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi, it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below.

List of employees who have completed 18 years service and/or going to retire within next five years.

S. No.	Name of the Officials/Officers	Date of Birth	Date of Retirement
1.	Sh. Sanjeev Kumar, ASO	05.05.1967	30.05.2027
2.	Ms. Meeta Banerjee, PPS	14.03.1964	31.03.2024
3	Ms. Geeta Mehta, Asstt. Director	28.12.1963	31.12.2023
4	Sh. Vinod Kumar, Sr. Asstt.	05.12.1966	31.12.2026
5	Sh. Rajiv Kumar Sharma, ASO	11.08.1968	31.08.2028
6	Sh. Manoj Surin, SO	15.06.1964	30.06.2024
7	Sh. R.P Tripathi, SO	01.07.1964	31.07.2024
8	Sh. Dnyeshwar M Bhatghare, SO	01.03.1964	31.03.2024
9	Sh. Brij Mohan, SO	07.07.1965	37.07.2025
10	Sh. Dalbir Singh, ASO	05.04.1968	30.04.2028
11	Ms. Davinder Kaur, PS	25.01.1967	31.01.2027
12	Ms. Asha Puri, PS	22.10.1965	31.10.2025
13	Sh. Cyriac Mathew, Sr. AO	19.05.1967	31.05.2027
14	Sh. V.K Sehgal, SO	02.05.1967	30.05.2027

Sushil
14/09/2023

2/c

DSSSB, Karkardooma, Delhi
(2022 to 23)

15	Sh. Rajesh Kapoor, SO	20.06.1967	30.06.2027
16	Sh. Dalbir Singh Rawat, SO	07.06.1966	30.06.2026

Service book to be shown to the official every year:- Service book is required to be shown to the official every year and his signature obtained the Govt. servant will ensure that his services have duly been verified and certified as such, before affixing his signature. But it was not shown to officials the same may be done.

Aforesaid shortcomings may be rectified after under intimation to audit and similar cases may also be checked and needful may be done accordingly.

HOO is requested to take necessary step to regularize the shortcomings observed above under intimation to audit.

Sushil
14/09/2023

TAN No. 02:- Preparation of unrealistic Budget.

(Ref: Audit Memo No. 07 dated 12/09/2023)

The text check of the Revised Estimate and Expenditure for the financial year 2022-23 under the Major Head 205-Plan 00.103 98 provided by the DSSSB office revealed that there were huge savings specially under the head as mention below:

Year	Head of Accounts	Revised Estimate	Expenditure	Balance	% of saving
2022-23	Major Head 205- Plan 00.103 98 00 50-Other Charges (DSOC)	54,00,00,000/-	47,07,57,857/-	6,92,42,143/-	12.8%

From the above table, it may be seen that there were savings under the head of Other Charges (DSOC) was 12.8% for the financial year 2022-23 which clearly indicates that the DSSSB had prepared the Budget in an unrealistic manner resulting in the saving as mentioned above. Further, this office had not initiated any steps to surrender the saving to Finance Department. So as to utilize these savings by any other needy department of NCT of Delhi.

HOO is requested to direct to the concerned in-charge to take care in preparation of Budget and in case excess funds are observed in any of the sub head same needs to be surrendered timely i.e. within the same financial year for which it was allotted.

Sushil
14/09/2023
(SUSHIL KUMAR)
IAO/Sr.A.O